The Bombay Gazette.

No. 7,531.—New Series. BOMBAY :—WEDNESDAY. MAY 4, 1870. Annual Subscription in Advance...Rupees Fifty-two.

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For year in advance delivered in Town	Rs. 52	0
——— including postage	" 72	0
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——— including postage	" 38	0
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First insertion	Rs. 5	0
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per line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

First insertion	8 As. per line.
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In the Native Languages, double the above.

Domestic Occurrences. Each—Rupee 1.

All Cheques, Money Orders, and other Remittances should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, & CALCUTTA.

THE British India Steam Navigation Company (Limited), under contract with Government, despatch Steamers as above, with Mails, Passengers, and Cargo, every fourteen days.

The Steam-ship ASIA, 1,579 tons, 250 H. P., Commander J. Patterson, will be despatched on the 10th May 1870, at noon.

	May.		May.
Leave Bombay	10	Leave Colombo	17
" Rutnagherry	11	" Galle	18
" Vingorla	11	" Negapatam	21
" Carwar	12	" Pondicherry	22
" Mangalore	13	" Madras	25
" Cannanore	14	" Coconada	27
" Tellicherry	14	" Vizagapatam	28
" Calicut	14	" Bimlipatam	28
" Beypore	14	" Gopalpore	29
" Cochin	15	" False Point	30
" Tuticorin	16	Arrive Calcutta	31

This route is the most expeditious and economical for Passengers for the Neilgherrie district, Bangalore, and Madras, who can land at Calicut or Beypore, and proceed from thence by rail.

Passengers for Calcutta can take the same route, picking up the steamer at Madras.

No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF VIA KURRACHEE.

(Interchanging Cargo and Passengers at Bussorah, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.)

THE British India Steam Navigation Company (Limited) under Mail Contract with Government, will despatch a Steamer every 14 days to the Persian Gulf, touching at Kurrachee, Guadur, Muscat, Bunder Abbas, Linga, Bushire, Fao, Mahomerah, and Bussorah.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.

THE British India Steam Navigation Company (Limited), under Mail Contract with Government, and in connection with the Weekly Service from England, despatch a Steamer to Kurrachee every Monday at noon.

The Steam-ship EUPHRATES, 650 Tons, 120 H.P., W. A. Hibbert, Commander, will be despatched on MONDAY, the 9th May 1870, at noon.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE MALABAR COAST.

Steamers LORD CLYDE, GENERAL HAVELOCK, GENERAL OUTRAM, and TILLY.

ONE of the above Steamers will be despatched every week to and from the Malabar Coast, calling at the intermediate Ports on the following days:—

Down Steamers.		Up Steamers.	
Leave Bombay	Saturday.	Leave Cochin	Friday.
" Rutnagherry	Sunday.	" Beypore	Saturday.
" Malwan	"	" Calicut	"
" Vingorla	"	" Tellicherry	"
" Goa	Monday.	" Cannanore	"
" Carwar	"	" Mangalore	Sunday.
" Compta	"	" Compta	Monday.
" Mangalore	Tuesday.	" Carwar	"
" Cannanore	Wednesday.	" Goa	Tuesday.
" Tellicherry	"	" Vingorla	"
" Calicut	"	" Malwan	"
" Beypore	"	" Rutnagherry	Wednesday
Arrive Cochin	Thursday.	Arrive Bombay	Thursday.

The Steamer LORD CLYDE, Captain Kingcome, will be despatched according to the above table on SATURDAY next, the 7th instant, at 4 P.M.

NOWROJEE BHICAJEE, Manager.

No. 6, Borah Bazaar Street, 2nd May, 1870.

FOR LIVERPOOL.

THE A 1 s. s. JOHN DRYDEN, 1037 tons, Captain Dunkin. This vessel has excellent accommodation for First-class Passengers, and will be despatched hence about the 18th proximo.

For further particulars, rates of Freight and Passage, apply to JEFFERSON, CAMPBELL, & Co., Agents.

Elphinstone Circle, 27th April 1870.

STEAM FROM BOMBAY TO LIVERPOOL VIA THE SUEZ CANAL.

THE fine first-class full power Screw Steamer ADALIA, Sanderson, Commander, 1,270 Tons register, will be despatched for Liverpool direct on or about the 22nd instant. This Steamer has a spar deck with splendid accommodation for a few First-class Passengers. Passage to Liverpool £45, exclusive of Wines and Liquors.

For further particulars apply to MACDONALD, TWEEDIE, & Co., Agents.

Victoria Buildings, Bombay, 2nd May 1870.

NEW OVERLAND ROUTE

(via SUEZ CANAL.)

DIRECT SERVICE BETWEEN BOMBAY and MARSEILLES, touching at ADEN, SUEZ, ISMAILIA, PORT SAID, ALEXANDRIA (in case of need), and MARSEILLES.

LA COMPAGNIE MARSEILLAISE DE NAVIGATION A VAPEUR.—MARC FRAISSINET PERE and FILS will DESPATCH STEAMERS MONTHLY from BOMBAY to MARSEILLES, via the SUEZ CANAL, thus dispensing with the necessity of transhipment of Goods and Passengers at Suez and Alexandria.

Freight.—The Company undertake to grant through Bills of Lading for Aden, Suez, Port Said, Alexandria, Malta, Marseilles, Genoa, Leghorn, Civita Vecchia, Naples, Barcelona, Havre, and other Continental Ports. They have also made arrangements to forward Cotton at a through rate from Bombay to the principal towns in France, Germany, Switzerland, Italy, Belgium, and Spain.

Shippers will have the option, on due notice being given, of detaining at Marseilles Cotton destined for other parts of the Continent; the Freight on same to be regulated at the average rate paid by the same Steamer.

Freight on Goods shipped to Europe to be payable at Marseilles in French money.

The undersigned are further prepared to receive Merchandize from up-country, and to forward same to any part of Europe.

INSURANCE may be effected on very moderate terms, under the Company's Floating Policy, on goods shipped by their own Steamers. Premiums of Insurance from Bombay to Marseilles ½ per cent.

PASSENGER RATES.

(Inclusive of Wines, and all Transit Fees through the Canal.)

	1st Class.	2nd Class.
To Aden	£ 25	£ 15
" Suez	£ 40	£ 22-10
" Port Said	£ 42	£ 24
" Marseilles	£ 56	£ 36

Children over three and under ten years of age, half fare.

In accordance with the above, the Steam Ship EUROPE, 1,800 tons, Captain Martino, will be despatched from Bombay on or about the 6th May, and will be followed by the AFRIQUE, to sail about the 5th June.

For further particulars, rates of Freight, &c., apply to KUNKLER, FREISWERCK, & Co., Agents.

Elphinstone Circle, 29th April, 1870.

STEAM COMMUNICATION WITH ITALY, VIA THE SUEZ CANAL.

Direct Service between Bombay, Messina, Naples, Leghorn, and Genoa.)

THE Italian Steam Navigation Company of Messrs. R. RUBATTINO & Co., under contract with the Italian Government, for carrying the Royal Mails between Genoa, Sardinia, Corsica, Sicily, Archipelago-Toscano, Tunis and Alexandria, have resolved to run, for the present, MONTHLY STEAMERS from Bombay to the above-named Italian Ports, for which purpose four new English-built First Class Steamers of 2,000 Tons each, now in course of construction, will be put on the line very shortly.

The steamers will leave this Port about the end of each month until further notice.

PASSENGER RATES.

(Inclusive of all Transit Fees through the Suez Canal.)

	1st Class.	2nd Class. Including Wines.	3rd Class. Without Food.
To Aden	£22	£15	£4
Suez	38	22	8
Port Said	40	24	9
Messina	48	33	12
Naples	50	33	13
Leghorn	53	36	15
Genoa	53	36	15

Children under 3 years, free of charge.

Children not above 10 years, half fare.

Passengers are allowed to break the voyage at any of the abovenamed Mediterranean Ports, and are free to proceed by any of the Company's vessels to the port of destination marked on their Ticket.

Passengers returning within 6 months of their departure from Bombay by the Steamers of the Company, are entitled to a reduction of 20 per cent. on the Return Fare.

Berths may be secured in advance by depositing half the amount of fare.

In accordance with the above, the first-class S. S. "EGITTO," 1,800 tons, affording excellent accommodation for 1st, 2nd, and 3rd Class Passengers, will be despatched from Bombay about the end of May.

For Prospectuses of this new Steamer line, as also for rates of freight, &c., apply to VOLKART BROTHERS, Agents Rubattino Steam Navigation Company.

Bombay, 11th April 1870.

SHIPPING.

OVERLAND FREIGHT ROUTE VIA SUEZ CANAL.

STEAM TO LIVERPOOL, LONDON, TRIESTE, MARSEILLES, BRINDISI, VENICE, NAPLES, LEGHORN, GENOA, BARCELONA, HAVRE, ADEN, AND SUEZ.

THE Bombay and Bengal Steam Ship Company, under arrangements with other first class lines of Steamers from Alexandria, undertake to give through Bills of Lading for Goods via Egypt to the above and most other Continental Ports and to Liverpool direct.

A limited number of passengers can be accommodated.

Rates of Fare.

To Liverpool via Suez Canal—1st class £55; 2nd class £35.

To Suez—1st class £40; 2nd class £22 10s.

To Trieste (exclusive of Transit)—1st class £53; 2nd class £31.

Exclusive of Wines.

Passengers by or for our Steamers will be furnished with First-class Tickets between Alexandria and Marseilles by Messrs. Fraissinet & Co.'s line for £10; making the passage-money between Bombay and Marseilles £50, exclusive of transit in Egypt.

For Freight or Passage apply to Messrs. Stephen, Kennard & Co., London; Messrs. Tod, Kennard & Co., Liverpool; Messrs. Tod, Rathborne & Co., Alexandria; Austrian Lloyd's Steam Navigation Company, Trieste and Venice; Messrs. Fraissinet Pere et Fils, Marseilles; and Messrs. R. Rubattino and Co., Genoa; or to the undersigned in Bombay.

The Steam-ship NEERA, 2,200 Tons, Captain Hanscom, will be despatched on SATURDAY, 21st May.

The Steam-ship KRISHNA, 1,500 Tons, Captain Bonfellow, will be despatched on MONDAY, the 30th May.

STEARNS, HOBART, & Co.

Bombay, 23d May 1870.

THE BOMBAY AND BENGAL STEAM SHIP COMPANY.

To LIVERPOOL via CANAL.

THE NEERA leaving 21st, and the KRISHNA 30th May, will be despatched via the Canal to LIVERPOOL.

RATES OF PASSAGE MONEY THROUGH TO LIVERPOOL.

First Class	£55
Second Class	£35

Our Agents in London are prepared to obtain POLICIES on COTTON by our Steamers via Canal at 20s. per cent w. a.

STEARNS, HOBART, & Co.

AUSTRIAN LLOYD'S STEAM NAVIGATION COMPANY.

MONTHLY LINE OF STEAMERS BETWEEN BOMBAY AND TRIESTE, VIA SUEZ CANAL.

THE Company intends to despatch EVERY MONTH a Steamer from TRIESTE to BOMBAY, and *vice versâ*. The new Steamer APIS, 1,400 Tons, Captain Benich, will leave Bombay for Trieste on or about the 15th May, and will be followed by the new Steamer SPHINX, 1,400 tons, on or about the 5th June.

These Steamers have limited accommodation for a small number of Passengers.

PASSENGER RATES FROM BOMBAY:

	Cabin.	Deck without Food.
To Aden	£16	£6-15
To Suez	£28	£11-15
To Port Said	£30	£12-10
To Trieste	£40	£16-10

Cargo taken for Trieste direct, also for Venice, Constantinople, and Odessa.

Besides the above direct line, there is a weekly service by MAIL STEAMERS between Alexandria and Trieste, and *vice versâ*, in conjunction with the P. & O. Co.'s Mail Steamers to and from Suez. The Austrian Lloyd's Mail Steamers leave Alexandria direct for Trieste immediately after the arrival of the Bombay and Calcutta Mails from Suez. The distance between Alexandria and Trieste is 200 miles shorter than that between Alexandria and Marseilles, and the voyage to Trieste is much more agreeable, it being a coasting trip full of variety of beautiful scenery from the Island of Candia to the Port of Trieste. The passage occupies only 4½ to 5 days, and the Company's best Steamers are employed on this Line, which are built expressly for this service, with special regard to the accommodation and comfort of passengers, and have each an experienced Surgeon on board. At Trieste the traveller to England has an extensive choice of picturesque and interesting routes, occupying from three days six hours to five days to London, at an expense varying from £7 to £13.

Passengers by the P & O. Co.'s steamers to Suez can have their baggage forwarded by that Company's steamers to Southampton, at a charge of 10s. per cwt., to which the Austrian Lloyd's Agent at Suez will attend.

The undersigned Agents grant also passage tickets for the steamers plying between Alexandria and Trieste, and for the railway between Suez and Alexandria.

PASSENGER RATES FROM ALEXANDRIA TO TRIESTE: First Class ... £13 | Second Class ... £9

Children under 10 years at Half Fare; under 2 years, Free.

REDUCED FARES FOR FAMILIES, consisting of not less than 3 adult members travelling together:—First Class, £10-16 per head. Second Class, £7-10 per head.

Railway tickets, from SUEZ to ALEXANDRIA, with all the privileges of passengers by the P. & O. Co., First Class, £4-10; Second Class, £2-5. Children over 3 and under 10 years at Half Fare.

Under arrangements made with the Bombay and Bengal Steam Ship Company, (Messrs. Stearns, Hobart & Co., Managers,) Passengers from BOMBAY can book through to TRIESTE via ALEXANDRIA at the following rates, (not including Transit through Egypt):—First Class, £53; Second Class, £34, exclusive of wines.

In conjunction with the Austrian Lloyd, Cargo for Trieste and Venice can be booked through from Bombay by the P. & O. Co., and the Bombay and Bengal Steam Ship Co., and via Bombay from the various ports touched at by the steamers of the British India Steam Navigation Company.

For further particulars, and for freight and passage apply to A. C. GUMPERT & Co., Agents for the Austrian Lloyd.

Bombay, 30, Medow Street.

MESSRS. THOS. AND JAS. HARRISON'S LINE OF STEAMERS, VIA SUEZ CANAL.

THE s. s. CORDOVA, 1060 T. R., 250 H. P., Captain Hyde, Commander, the FIRST VESSEL of this LINE, will SAIL about 17th MAY for LIVERPOOL, touching at Suez and Port Said, to be followed at short intervals by other steamers:—

RATES OF PASSAGE—1ST CLASS.

To Suez	£ 30	Exclusive of Wines, &c., which can be obtained on board at moderate rates.
" Port Said	" 32	
" Liverpool	" 45	

Children over three and under ten years of age, half fare. For further particulars, rates of freight, and forms of Bills of Lading, apply to WALLACE & Co., Agents.

25 Church Gate Street.

STEAM FERRIES

(under contract with Government).—Steam Ferry Boats will ply across the Harbour daily, stopping at the undermentioned Bunders:—

Fares from Bombay to	Rewas. Rs.	A.	Dhurumtur. Rs.	A.	Butchers Island and Oorun. Rs.	A.	Oolwa. Rs.	A.
First Class	2	0	3	0	2	0	3	0
Second Class	0	12	1	0	0	8	0	12
Third Class	0	6	0	8	0	4	0	9

The Dhurumtur Ferry leaves Carnac Bunder daily at 8 A.M., and Dhurumtur at 1 P.M.

The Oolwa Ferry leaves Carnac Bunder daily at 8-30 A.M., and Oolwa at 1 P.M.

Passengers are required to obtain Tickets from the Bunder Clerk previous to proceeding on board.

J. A. SHEPHERD.

Bombay, 5th November 1867.

STEAM TO THE MALABAR COAST.

THE well known First Class Steamer PHILOX, E. Baker, Commander, will leave for the undernoted Ports, every FRIDAY, starting from the Apollo Bunder at 3 P.M.

Hurnee,	Malwan,
Unjunwell,	Vingorla,
Rutnagherry,	Goa, Panjim.
Jeytapoor,	

For Freight or Passage apply to NUSSERWANJEE KERSASJEE, Bazaar Gate Street, and for Charter to J. DIXON, Apollo Street.

FOR LONDON.

TO SAIL EARLY NEXT MONTH.

(Under engagement to H. M.'s Government for conveyance of Troops).

THE Composite Clipper-built Ship DILHAREE, 1,223 Tons, W. H. Bisset, Commander classed A1 16 years at Lloyds. This vessel has excellent accommodation for First-class Passengers, and will sail as above.

For particulars as to rates of Freight and Passage apply to W. NICOL & Co., Agents.

Bombay, 28th April 1870.

FOR LONDON.

Calling at Havre, if sufficient inducement offer.

THE new first class AA 1 Iron Ship BRITISH EMPIRE, 1,499 tons register, Alexander Deuchard, Commander, having fully half of her Cargo engaged, will have prompt despatch. She has superior accommodation for a few First-class Passengers, and for particulars regarding which or freight apply to SIR CHARLES FORBES & Co., Agents Ship British Empire.

Bombay, 30th April 1870.

NOTICE—SHIPPERS per s. s. NIGER, hence to Hongkong, are informed that the VESSEL WILL LEAVE on THURSDAY first, and that should any Cargo be short shipped in consequence of not being sent off in time full freight will be charged thereon in terms of orders granted.

W. NICOL & Co., Agents.

Bombay, 2nd May 1870.

STEAM and SAILING BARGES for HIRE.—The undersigned has always FOR HIRE, on very reasonable terms, a large number of STEAM and SAILING BARGES, each capable of carrying between 110 and 120 tons deadweight.

Special arrangements can also be made for discharging entire Cargoes of Vessels in Harbour with great despatch.

JAMSETJEE N. TATA.

Victoria Buildings, Bombay, 3rd March 1870.

NEW ADVERTISEMENTS.

TO LET, at DAPOOLIE, a LARGE HOUSE, furnished, with a detached BUNGALOW, from the 27th of May to the end of October 1870, or later if required. Dapoolie is 70 miles to the south of Bombay, two steamers ply weekly to and from the port of Hurnie, which is 7 miles from the former place. It is the best seaside Sanatarium on this side of India, and the houses are beautifully situated with a nice garden and an abundant supply of excellent spring water. Rent Rs. 75 per mensem.

For plans and further information apply to HENRY ROGERS, Byculla.

NEW ADVERTISEMENTS.

THEATRE ROYAL,

GRANT ROAD.

FRIDAY EVENING, 6TH MAY 1870.

FIRST APPEARANCE OF

MISS TILLY EARLE,

IN HER GREAT IMPERSONATION OF

POLLY ECCLES,

In Robertson's great Comedy (in three Acts) of

CASTE,

Played by her in Melbourne, Calcutta, and the North West Provinces for 150 Nights with unbounded success.

MR. JOHN EDOUIN,

THE CELEBRATED DANCER AND PANTOMIMIST.

SUPPORTED BY

MR. H. RICHARDSON,
" F. H. POLLOCK,
" S. HERBERTE,
MRS. H. RICHARDSON,
&c., &c., &c.

THE GREAT HIGHLAND SWORD DANCE.

The Musical Farce, entitled,

TOO PARTICULAR BY HALF.

NOTICE.—Reduction in the Price of Dress Circle to Rs. 4, or for the Three Performances Rs. 10.

Box Plan at Messrs. SOUNDY & Co., where Seats may be secured for One or the Three Performances.

Doors open at 8-15; Performance to commence at 9.

GREAT INDIAN PENINSULA RAILWAY.—FOR SALE, one small LOCOMOTIVE TANK ENGINE, suitable for Contractors' work, with Cylinder 10" diameter, length of stroke 18," 4 wheels coupled 3' 6" diameter, Copper Fire Box and Brass Tubes, 2 Pumps, 1 Injector. The Engine was manufactured by C. D. Young & Co., London.

The Engine stands on Wady Bunder, and may be viewed upon application to the Wharf Clerk.

Offers to purchase will be received by the Storekeeper up to TUESDAY, the 31st May (inst.), the lowest or any offer will not necessarily be accepted.

W. WARDEN MORICE, Storekeeper.

Byculla Stores, 3rd May 1870.

LIST of UNCLAIMED LETTERS that have accumulated in the BOMBAY GENERAL POST OFFICE up to 30th April 1870.

Archer, A D
Aubry, P
Brough, J
Baillie, J
Baillie, Mrs
Bell, W H
Brackston, H
Colleymore, J H
Connor, C, Corpl
Cerfontaine
Charar, H, & Co
Campbell, C
DeSouza, A A
Demeza, A
Day, Wm
Downey, T
Dowling
D'Silva, M J, Mrs
F J
Flint
Ferris, Miss
Fernandes, E B
Garrad
Gopal Rowjee
Gee, J
Givachino
Garnock, A
Golden, J W
Gray, A
Higgins, Mrs
Irving, W J
Jamsetjee Cowasjee
John, A
Keenry, Mrs
Kerr, Mrs
Leighton, J
Lickfold, C
Motiram Culliauchund
MacChiskey
Mullaly, E H, Mrs
Morrison, C
Murray & Co
Mehugraj and Dooneechund
Mesdames Lines & Co
Nessa, M
Nitto, G C
Parkhill, Wm
Redmond, M J
Robinson, G P
Rees, A J
Sealy, Mrs
Samjee Mooljee
Sorabjee and Pestonjee, Muncherjee Mursbanjee & Co.
Sloan
Thazard, W
The Chief Engineer Salt Works
Turner, W
Wilson, W
Warichen
Willis, H

C. A. STUART, Post Master.

Bombay General Post Office, 3rd May 1870.

CERAMIC STATUARY.—A Beautiful Selection from Copeland's Art Gallery, each Statuette is provided with stand and glass shade.

CHROMOLITHOGRAPHS.

The Portfolios contain the finest specimens of this charming Art.

ENGRAVINGS.

Inspection is invited of a small choice selection of popular and recently published Engravings.

PHOTOGRAPHS.

Of all parts of India and of the Native Costumes, by Capt. Lyons—Bourne and Shepherd—Saché—and Johnson.

THACKER, VINING, & Co.

THE LATEST NEW BOOKS, BY EVERY MAIL.

NEWSPAPERS AND PERIODICALS.

Periodicals, immediately on issue from the Press in our weekly cases.

Newspapers, direct to addresses through the Post.

CHEAP READING.

THE SELECT LIBRARY OF FICTION.

Price One Rupee Four Annas per Volume.

The best, cheapest, and most POPULAR WORKS published, well printed in clear, readable type, on good paper, and strongly bound.

Containing the writings of the most popular Authors of the day.

Admirably adapted for Travellers and for all opportunities of Leisure. Lists of the Books composing the Series can be had on application.

THACKER, VINING, & Co.

CUTLER, PALMER, & Co.,

WINE MERCHANTS

TO

HER MAJESTY THE QUEEN,
HIS ROYAL HIGHNESS THE PRINCE OF WALES,
AND
THE PRINCIPAL LONDON CLUBS.

LONDON HOUSES:
44, MARK LANE, CITY, AND VILLIERS STREET, STRAND.
INDIA HOUSE:
2, DEAN LANE, BOMBAY.

REPRESENTATIVES IN ALL PARTS OF THE WORLD.

CUTLER, PALMER, & Co. being old established Wine Merchants, and having long experience of the requirements of Indian Consumers, are prepared with their imports to meet the tastes of all.

Attention is directed to the following list:—

SPARKLING WINES.

These are now all imported via the Suez Canal.

		Rs.	a.
CHAMPAGNE:	Finest Dry, Magnums	74	0
	Do. Quarts	36	0
	Fine Sparkling do.	32	0
	Good do. do.	27	0

The above in Pints, at Rs. 19-8, Rs. 17-8, Rs. 14-8.

		Rs.	a.
MOSELLE:	Nonpareil, Sparkling, Quarts	36	0
	Muscatel	32	0

Pints at Rs. 19-8 and Rs. 17-8.

		Rs.	a.
HOCK:	Nonpareil, Sparkling, Quarts	36	0
	Do. do. Pints	19	8

STILL GERMAN WINES.

	Qts.	Pts.
MOSELLE.—BRAUNBERGER	Rs. 25 0	...
HOCK.—JOHANNISBERGER	42 0	17 0
MARCOBRUNNER	34 0	...
FORSTER TRAMINER	34 0	...
RUDESHEIMER	26 0	14 0
HOCHHEIMER	23 0	12 8

BURGUNDIES—RED OR WHITE.

CHAMBERTIN—Red	Rs. 32 0	17 0
NUITS—Red	26 0	...
MACON—Red	21 0	...
CHABLIS—White	22 0	...

BORDEAUX—LABELLED AND BRANDED.

CHATEAU MOUTON,	Gold Capsule	Rs. 30 0	Rs. 16 0
RAUZAN,	Black capsule	25 0	14 0
LEOVILLE,	Blue capsule	22 0	12 0
PALMER,	Blue capsule	22 0	12 0
LAROSE,	Yellow capsule	18 8	10 8
ST. JULIEN,	Green capsule	17 0	10 0
MEDOC—(Cantenac),	Red capsule	15 8	9 0
MEDOC,	White capsule	13 8	...
HAUT SAUTERNES,	Red capsule	22 0	...

SHERRIES.

A 1 AMONTILLADO, an exquisite Wine	Rs. 38	0
AMONTILLADO, choice and superior	32	0
AMOROSO, full flavored, soft, and pale	28	0
SHERRY, GREEN SEAL, light gold colour	22	0
BLUE SEAL, extra pale and dry	22	0
BROWN SEAL, dry, pale and delicate	22	0
YELLOW SEAL, an excellent Dinner Wine	18	8
WHITE SEAL, an ordinary Dinner Wine	15	0
MARSALA, Virgin, Pale	15	8

MADEIRA.

VERY CHOICE EAST INDIA	33	0

PORTS.

	Qts.	Pts.
VERY OLD CRUSTED	Rs. 36 0	
A 1 GOLD SEAL; an Invalid's Wine	30 0	
BLACK SEAL; a Dessert Wine	24 8	14 0
RED SEAL; a very good Wine	18 0	...

SPIRITS—CAPSULED AND LABELLED.

COGNAC; superior very Old Pale,	Black capsule	Rs. 32
Superior, Old Pale,	Yellow capsule	28
Pale,	White capsule	25
RUM; superior Old Jamaica		22
OLD TOM; London Gin		21
WHISKY; Irish		23
Scotch		22
GENEVA, in flasks (1 dozen in a case)		14

LIQUEURS.

	Qts.	Pts.
CURACOA; finest Amsterdam, Orange or White	Rs. 40	22 0
MARASCHINO DI ZARA	" 40	22 0
CHERRY BRANDY, best Copenhagen	" 30	16 0
ORANGE BITTERS (the best)	" 20	...

CUTLER, PALMER, & Co.,
DEAN LANE, BOMBAY.

NEW ADVERTISEMENTS.

FOR HONGKONG.

THE A 1 Screw Steamer NIGER, 1,100 tons register, W. Nisbet, Commander, has excellent accommodation for first-class Passengers. As the vessel will leave early next week, Shippers are requested to send their cargo off at once.

A limited quantity of light freight is still required.

For further particulars apply to W. NICOL & Co., Agents.

Bombay, 27th April 1870.

FOR HAVRE AND LONDON.

THE new A 1 twenty years' Screw Steamer ALNWICK CASTLE, 1,580 tons Register, 600 H. P., Wm. Sergent, Commander, will be despatched for Havre and London THIS DAY.

Bills of Lading for Captain's signature, and Customs Entries for Cargo shipped, must be handed to us before eleven o'clock this morning.

4th May 1870.

BLACKWELL & Co., Agents for Alnwick Castle.

FOR RANGOON.

THE fine British Barque ELIZABETH, 505 Tons, G. Owen, Commander, will sail on 10th instant. For Freight and Passage apply to the Captain or to HORMUSJEE & JAMSETJEE DUBASH.

Victoria Buildings, Bombay, 3rd May 1870.

CONSIGNEES of CARGO per S. S. NYANZA, from Glasgow, are requested to SEND BOATS alongside at once to take delivery, otherwise the same will be landed by Captain Glover without further intimation at the risk and expense of the concerned.

Delivery Orders accompanied with Bills of Lading to be sent to us for countersignature.

Captain Glover will not be responsible for any damage done after the cargo leaves the Steamer's deck.

RALLI BROTHERS.

Bombay, 3rd May 1870.

LETTERS of ADMINISTRATION with the Will annexed to the Estate of WILLIAM CASTELLAN DRYSDALE, Esquire, who died at Dunbar, in the County of Haddington, in North Britain, and of Sussex Gardens, Hyde Park, in the County of Middlesex, on or about the 31st day of May 1865, having been granted by the High Court of Bombay to FRANCIS FREDERICK LIDDERDALE and GILBERT MACLEOD STEWART, of Bombay, Merchants, NOTICE is hereby given, that all Creditors of the said William Castellan Drysdale are required to send in their Claims upon his Estate to the said Administrators, at the Office of Remington & Co., Elphinstone Circle, Bombay, before the 4th day of June next, and that the Administrators will after the date proceed to distribute the Estate of the said William Castellan Drysdale without reference to Claims of which they shall not have Notice. —Dated this 4th day of May 1870.

REMINGTON & Co.

LETTERS of ADMINISTRATION with the Will annexed to the Estate of WALTER FERGUS ANDERSON, Lieutenant-Colonel of Her Majesty's 28th Regiment of Bombay, Native Infantry, who died at No. 53 Norfolk Square, Hyde Park, in the County of Middlesex, on or about the 1st day of August 1869, having been granted by the High Court of Bombay to ROBERT LESLIE CRAWFORD, of Bombay, Merchant, NOTICE is hereby given, that all Creditors of the said Walter Fergus Anderson are required to send in their Claims upon his Estate to the said Administrator, at the Office of Remington and Co., Elphinstone Circle, Bombay, before the 4th day of June next, and that the Administrator will after the date proceed to distribute the Estate of the said Walter Fergus Anderson without reference to Claims of which he shall not have Notice.—Dated this 4th day of May 1870.

REMINGTON & Co.

NOTICE is hereby given, that MR NARAYEN VASUDEVJEE, of Bombay, Hindoo inhabitant, has contracted to PURCHASE from the Mortgagees of MR. RUTTONJEE ARDASEER, alias RUTTONJEE RUSTOMJEE, the undermentioned property, free from all encumbrances whatsoever.

All persons claiming to have any interest therein, by way of mortgage, lease, agreement in the nature of a lease, by inheritance or otherwise are requested to furnish, to the undersigned, at their office in Parsee Bazaar Street, Fort, Bombay, particulars of such Claims within seven days from this date.

Any person having Claim who shall not have so furnished particulars thereof shall be deemed to have waived the same. —Dated this 3rd day of May 1870.

HEARN, CLEVELAND & PEILE, Solicitors to the Purchaser.

The following is a description of the property above referred to:—

All that piece or parcel of Inam LAND or GROUND, situate at Chinchpoogly, without the Fort of Bombay, containing by admeasurement forty thousand square yards, be the same little more or less, and bounded as follows:—on or towards the east by the property of Cursetjee Rustomjee Wadia, on or towards the west by property formerly of Dadabhoy Pestonjee Wadia, on or towards the north partly by the property of one Raghoba Crustnajee and in other part by the property of the said Ruttonjee Ardaseer Wadia alias Ruttonjee Rustomjee Wadia, and on or towards the south by the property of Bomanjee Hormusjee Wadia, together with the messuages thereon known as "Barr's" Bungalow and "Cresswell's" Bungalow.

NOTICE.—COLLEY, MADELEY, & Co. WILL SELL by PUBLIC ACTION at 1 P.M., THIS DAY, at their New Premises, Rampart Row, Corner of Ash Lane, six cases of BOOTS and SHOES (Ladies', Gentlemen's and Children's), a large assortment of SMYRNA RUGS, DRESSING CASES, BASKETS, SILK PUGAREES, INDIA RUBBER COATS, &c., &c., &c.

NOTICE.—A PUBLIC AUCTION will be HELD in the Grand Arsenal on FRIDAY, the 6th instant, at 12 o'clock noon, for the Sale of FIFTY ENGLISH HOSPITAL TENTS, returned from Abyssinia. They will be sold without reserve to the highest bidder.

Terms of Sale—25 per cent deposit on the lots being knocked down and they should be removed within three days, on failure of this they will be re-sold at the risk of the first purchaser.

A sample Tent can be seen pitched in the Grand Arsenal Compound.

CHARLES CLARKE, Major, Commissary of Ordnance.

NOTICES.

P. GRANT and SON, SADDLERS, &c., have commenced business again at No. 9 Hummum Street, where all orders will be attended to.

Orders from Out-stations to be accompanied with remittance or reference for payment in Bombay.

GEORGE NICOLL AND Co.,
BOOT AND SHOE MAKERS,
24, MEADOW STREET, BOMBAY.
1, EAST STREET, POONA.
ELPHINSTONE STREET, KURRACHEE.

DAILY MARKET PRICE CURRENT.

PUBLISHED by the MUNICIPAL COMMISSIONER.

THE DAILY MARKET PRICE CURRENT gives the MAXIMUM PRICES of all the ARTICLES sold in the ARTHUR CRAWFORD MARKETS. Delivered daily to Subscribers to the "Bombay Gazette" for ONE RUPEE a MONTH. Single Copies, One Anna each. Those wishing to subscribe will please apply to the Manager. "Bombay Gazette."

THOMSON AND COMPANY.

CHEMISTS AND DRUGGISTS,
Opposite the Secretariate,
22, APOLLO STREET, BOMBAY,
BRANCH ESTABLISHMENT
MAZAGON.

PRESCRIPTIONS.

Every care and attention is given to this Department of our business, and being under our personal superintendence, Physicians and Patients may rely on all articles being supplied of the best quality, and prepared with exactness and uniformity.

MEDICINE CHESTS IN GREAT VARIETY.

SHIPS' MEDICINE CHESTS CAREFULLY REFILLED.

Messrs. Thomson & Co. devote particular attention to Ships' Medicine Chests, and will, at any time, send on Board a competent party to have the Chest examined, free of charge.

PATENT MEDICINES.

Hair Brushes.
Nail Brushes.
Tooth Brushes
Combs.
Corn Plasters.
Perfumery.
Sponges.
Sponge Bags.
Flesh Gloves.
Chest Expanders.
Eau de Cologne.
Violet Powder.
Feeding Bottles.
Court Plaster.
Filters.

AND A LARGE STOCK OF OTHER SUNDRIES.

PIPES, TOBACCO, CHEROOTS.

Orders from Outstations, accompanied by a Bombay reference, will receive every care and attention.

THOMSON AND Co.

MESSRS. HEPTOOLA ALLEEBHOY AND COMPANY.

22 Apollo Street, opposite the Secretariate,

Beg respectfully to invite the attention of Merchants, Captains of Vessels, Contractors, and the Public in general, to their large Stock, consisting of SHIP CHANDLERY of all sorts, including Anti-fouling Composition, for the bottoms of steam vessels and every description of engineering plant, for the repairs of steamers &c., &c. All articles supplied will be of the best quality and at moderate rates, and orders will meet with prompt execution, and be carried out in a manner which they trust will meet with approbation and a continuance of favours. A few articles on hand enumerated below, which may meet with attention:—

Peacock's and McInnes's Anti-fouling Composition.
McDougall's Disinfecting Powder.
Taps and Dies (Whitworth's) complete in Cases.
Low Moor Iron Bars, Plates and Rivets.
Best American Flour in barrels at Rs. 24 a barrel.
Copper and Brass Pipes, of sizes.
Anti-Corrosive Paint.
Corrugated Hoop Iron.
Jim Crows.
Smiths' English Bellows.
Canvas.
Rollers, Skins.
Bundling Twine.
Portland Cement.
Paint Oil, of various sorts.
Wire Netting.
Fire Engines complete.
Patent Water Closets.
Traversing Screw Jacks.
Corrugated Iron.
Belting of sizes.
Clear Cloth.
Paper for Mill use.
Hoop Iron.
Fire Bricks.
Perforated Zinc Sheets.

N. B.—The Trade supplied at moderate rates.

TO EUROPEAN RESIDENTS IN INDIA.

THE SOVEREIGN BOOT

(FOR LADIES)

Made of soft Glove Kid, Channel Soles, Fancy Toes, Pliant Elastic Sides, Military Heels. Made expressly for Tropical Climates.

On the reception of twenty-one shillings sterling, the above will be sent out by pattern post, prepaid to any part of India, a pattern boot remitted to us through the PATTERN POST (costing a few pence) is sufficient guide for size, which is always registered for future use.

Illustrated Catalogues Post free on application.

MARSHALL AND WILLATS,
207 and 208 Oxford Street, London W.

NOTICES.

THE GRANT ROAD THEATRE.

THE PARSEE ELPHINSTONE DRAMATIC CLUB.

THURSDAY EVENING, MAY 5TH, 1870.

Under the distinguished Patronage of

THE DISTRICT GRAND MASTER,
RIGHT WOR. BRO. GEO. TAYLOR,
AND THE MASONIC FRATERNITY.

The Romantic and much-admired Drama of

THE MISER OF SHOREDITCH,

and G. O. Trevelyan Esq.'s (the famous Competitionwalla) excellent sketch of English life in India, entitled,

THE DAWK BUNGALOW,
OR
IS HIS APPOINTMENT PUCKA?

PRICES OF ADMISSION.

Dress Circle	Rs. 5	Gallery	Rs. 2
Stalls	" 3	Pit	" 1

Doors open at 8-30; Performance to commence at 9 P.M.

Tickets can be had of Br. N. Coyajee, Secretary, "Lodge Eastern Star"; of the Secretary of the Club; and at the Theatre on the night of the Performance.

By the kind permission of Colonel Beale and the Officers of H. M.'s 22nd Regt. N.I. the Band of the Regiment will attend.

Half the net proceeds of this performance are to be devoted to charitable purposes to commemorate the name of Right Wor. Bro Geo. Taylor, D.G.M., about to retire.

MR. RICHARD ROBERTS is authorized to SIGN our FIRM per PROCURATION.

Bombay, 2nd May 1870.

OWEN & OKELL.

THE BOMBAY ACADEMY OF MUSIC.—For Terms (Private Instruction or in Class) see Prospectus, or, apply to the Directress,

MRS. BUXTON,
The Nunnery, Mazagon.

THE SPECIAL GENERAL MEETING of the BOMBAY CLUB, held on the 20th ultimo, to take into consideration the necessary steps to be adopted for providing a NEW CLUB HOUSE having been adjourned to (THIS DAY WEDNESDAY, the 4th instant, at five o'clock P.M., the attendance of MEMBERS is requested at that hour.

W. P. WALSHE, Honorary Secretary.

Bombay Club, 4th May 1870.

NOTICE is hereby given, that an EXTRAORDINARY GENERAL MEETING of the Shareholders of the Bank of India WILL BE HELD, at the Registered Office of the Bank, No. 12 Elphinstone Circle, on MONDAY, the 16th proximo, at 4 o'clock P.M., to consider the advisability of selling off the remaining Assets of the Bank.

JNO A. J. SHAW,
BERAMJI NAOROSJI, } Liquidators.

Bombay, 29th April 1870.

ALLGEMEINE VERSICHERUNGS GESELLSCHAFT FUER SEE-, FLUSS-, UND LANDTRANSPORT IN DRESDEN.

The undersigned have been APPOINTED AGENTS for the above Marine Insurance Company, and are prepared to accept Risks and to issue Policies.

A. C. GUMPERT & Co.

Bombay, March, 1870.

MR. H. B. ADDIS,
CIVIL ENGINEER,
No. 18, Sassoon's Buildings, Elphinstone Circle, Bombay,

Is prepared to enter into CONTRACTS, and GRANT LICENSES, for the CONSTRUCTION and USE of MR. W. J. ADDIS' PATENT SINGLE RAIL SYSTEM, to parties requiring Tramway accommodation in their respective quarters. Localities visited, and Estimates furnished.

21st April 1870.

Agents required up-country. Terms on application.

BOMBAY SHIPPING COMPANY (Limited).—NOTICE is hereby given, that the ANNUAL GENERAL MEETING of Shareholders WILL BE HELD, at the Office of the Company, in Elphinstone Circle, on FRIDAY, the 6th proximo, (not on TUESDAY the 4th proximo as previously advertised) at noon, for the purpose of receiving the Accounts of the Company made up to the 14th instant, appointing Directors, and considering the desirability or otherwise of making a further return from paid-up Capital.

By order of the Directors,
RITCHIE, STEUART, & Co., Secretaries and Treasurers.

Bombay, 29th April 1870.

BOMBAY SHIPPING COMPANY (Limited).—NOTICE is hereby given, that the TRANSFER BOOKS of the Company will be CLOSED from SATURDAY the 30th instant, to FRIDAY the 6th proximo, both days inclusive.

RITCHIE, STEUART, & Co., Secretaries and Treasurers.

Bombay, 29th April 1870.

BOMBAY RECLAMATION COMPANY, [illegible] prepared to receive OFFERS for the PURCHASE of the Company's PROPERTY at COLABA, adjoining the premises of the United Victoria and Colaba Company.

Information regarding the area of the Property, Title, &c., can be obtained at the Office of the Company.

JAMES G. SMITH, For self & Co.-Liquidators.

Elphinstone Circle, Bombay, 14th April 1870.

NOTICE.—PORT CANNING LAND, INVESTMENT, RECLAMATION, and DOCK COMPANY (Limited).—An EXTRAORDINARY GENERAL MEETING of Shareholders of the above Company is hereby convened, to be HELD at the Registered Office of the Company, No. 4 Bankshall Street, Calcutta, on THURSDAY, the Twelfth day of May next, at the hour of noon, for the purpose of taking into consideration the question of reconstructing the Company; the appointment of a committee for settling a scheme of reconstruction in concert with the Directors, as suggested by the Chairman of the Committee of Bombay Shareholders, in his letter of the 5th instant; and for transacting such other business as may be brought before the Meeting.

By order of the Board,
W. A. SHEPPARD, Officiating Secretary.

Calcutta, 11th April 1870.

NOTICE.—To be SOLD by PUBLIC AUCTION in Her Majesty's Dockyard, on MONDAY the 9th instant, and the days following, a quantity of OLD and UNSERVICEABLE MARINE STORES, consisting of Awnings, Old Canvas, Sails, Rope old (Europe and Coir), Boats, Masts, Yards, Iron, Copper old from boilers, Lead and Brass old, Cases, Casks, Tins, &c.; also Sundry Stores returned from the Abyssinian Expedition. Terms of Sale as usual, and for further particulars apply to the undersigned.

W. T. CROCKETT, Lieut. I.N., Acting Marine Storekeeper.

Marine Storekeeper's Office, Bombay, 2nd May 1870.

NOTICE.—To be SOLD by PUBLIC AUCTION, in H. M.'s Dockyard, on WEDNESDAY, the 4th proximo, (2,000) two thousand Tons of COAL DUST, belonging to the Abyssinian Expedition, and now stacked at Butcher's Island.

Terms of Sale.—The Coal Dust will be put up by Auction in Lots of (200) two hundred tons each, and will be weighed and delivered from the scale; a deposit of 25 per cent. is to be immediately paid as the Lots are knocked down, and the remainder is to be paid, and the first lot of Coal Dust to be removed within four days after the sale, at a rate of not less than (50) fifty tons per day, otherwise the deposits will be forfeited and the Coal Dust will be resold for the benefit of the State. The lots will be delivered in rotation from 1 to 10.

For further particulars apply to the undersigned.

W. T. CROCKETT, Lieut. late I.N., Acting Marine Storekeeper.

Marine Storekeeper's Office, Bombay, 26th April 1870.

In the matter of the Indian Companies Act X of 1866, and in the matter of the BOMBAY and KATTIAWAR FINANCIAL and COMMERCIAL ASSOCIATION, Limited.

NOTICE is hereby given, that in the Deed of Assignment, dated the Twenty-fifth day of April 1870, of the Assets and Liabilities of the above Association, it being provided that the Assignee, Mr. Sheriffbhoy Gangjee, should enforce payment of Rupees Ten per share instead of Rupees Twenty per share sanctioned by the Honorable Mr. Justice Sargent, in his Chamber, on the Seventh March 1870, Contributories are requested to pay immediately to the undersigned in his office the amount of Rs 10 per share and Second Call of Rupees Fifteen per share those remained unpaid on their shares, otherwise Warrants of Execution will be issued against them.

TRIMBUCK RAMCHUNDRA,
Sole Liquidator B and K. F. & C. Association, Limited.

Bora Bazar, No. 16, 30th April 1870.

GREAT INDIAN PENINSULA RAILWAY.

CONTRACT FOR COTTON WAGONS.

The Agent of the G. I. P. Railway Company is prepared to receive TENDERS for the construction of 200 COTTON WAGONS, the Company supplying the IRON WORK.

They will be issued in lots of 100 each, and one lot only will be given to one Contractor or Firm of Contractors.

Persons tendering must specify the price per wagon. The wagons will have to be built in the neighbourhood of Byculla. Specifications and Forms of Tender, on which only Tenders will be received, can be had, and a pattern wagon seen, on application at the Office of the Locomotive Superintendent, Byculla.

Tenders sealed up and marked "Tenders for Cotton Wagons" must be lodged at the Agent's Office, Elphinstone Circle, by 2 P.M. on the 14th instant.

The Agent does not bind himself to accept the lowest or any Tender, and the party will have to give security to the amount of Rs. 5,000.

T. W. HAWKINS, Locomotive Superintendent.

Byculla, 2nd May 1870.

THE TWENTY-FIVE LAKH LOAN CASE.

Now Ready, at *Bombay Gazette* Office,

JUDGMENTS delivered by Mr. Justice Westropp and Sir Charles Sargent in the case of the

BANK OF BOMBAY
VERSUS
THE ORIENTAL BANKING CORPORATION.

The above have been reprinted in Pamphlet Form, and copies may be had in this Office. Price ONE RUPEE.

Bombay Gazette Office, April 4.

WINES, SPIRITS, BEER, &c.

FOR SALE, at the Godowns of the undersigned, a quantity of CANVAS.

Messrs. Thomas Dunkin & Sons' BRANDIES.

Champagne Cognac, in 1 and 3 doz. cases, at		Rs. 22	per doz.
Vieux "	Do.	" 18	"
Cognac "	Do.	" 16	"

Also

Sauterne, in 1 doz. cases, at	" 14	"

Ayala Albrecht's CHAMPAGNE.

Quarts in 1 dozen cases at	Rs. 30
Pints in 2 " "	" 16

Messrs. Ross Moore & Co.'s CLARET.

In and 3 dozen cases at ... Rs. 13 per doz.

RENNIE, SCOVELL & Co.

WINES, SPIRITS, BEER, &c.

PAYNE AND CO.,

WINE MERCHANTS,
ELPHINSTONE CIRCLE, BOMBAY,
(Opposite the Custom House.)
GODOWNS—MARINE STREET.

Our Firm in Calcutta has now been established half a century, and during that time it has supplied upwards of two hundred Messes. Our House here, during the past year, has opened accounts with upwards of 70 Messes, and with the principal Clubs and Residents of Western India and Madras. These facts are in themselves a sufficient guarantee of the quality and purity of our Wines.

N.B.—Our quotations for Sparkling Wines are for good delivery from our Godowns; the risk of breakage and ullage is thereby avoided by the consumer.

CHAMPAGNES.

JUST RECEIVED OVERLAND.

All extremely delicate and dry; first quality.

No. 1 Gold neck—Dry—first quality.
2 do. Very Dry do.
3 do. Extra Dry do.

N. B.—Finer Wines than the above are not shipped to this country: the peculiar dryness of No. 2 and 3 find favour at the principal Mess Tables and Clubs of Europe. Samples may be had at Wholesale Rates.

Also MAGNUMS of Champagne, suitable for guest-nights.

CHAMPAGNES.

Credit. Rs. a.		Cash. Rs. a.
33 0	Cordon Bleu, a pure, light dry Wine	28 0
39 0	Light Dry Sillery, more body	35 0
[illegible]	Silver Neck, with * [illegible]	[illegible]
[illegible]	[illegible]	33 0
45 0	Gold Neck, with ** (double star)—brand, Payne & Co., selected from one of the first Cuvées of '65 vintage, very dry and choice	40 0
45 0*	Silver Neck, with ** (double star) but not so dry	40 0

HALF PINTS Champagne at Rs. 9, Rs. 12, and Rs. 15 per dozen.

SPARKLING MOSELLES.

36 0	Crown Brand, fine, recommended	32 0
37 0	Ditto—brand, Payne & Co., Coblentz	34 0
44 0	Ditto Nonpareil, extra superior	39 0

SPARKLING HOCKS.

36 0	Crown Brand, fine, recommended	32 0
45 0	Ehrenbreitstein, pale and elegant	40 0

STILL HOCKS.

20 0	Laubenheim, Vintage 1858	18 0
23 0	Bodenthal ditto 1862	20 0
23 0	Geisenheim ditto 1862	21 0
23 0	Erbach ditto 1862	21 0
29 0	Nierstein ditto 1862	21 0
36 0*	Scharlachberg ditto 1832	32 0

STILL MOSELLES.

23 0	Winningen Vintage 1862	20 0
25 0	Brauenberg ditto 1862	23 0
30 0	Scharzberg ditto 1862	27 0
28 0	*Stein Wein*, in original bottles, much appreciated	24 0

CLARETS.

12 0	Vin Ordinaire	10 0
15 0	Payne's Medoc	13 0
15 0	Breakfast Claret	13 0
17 0	Saint Julien	15 0
20 0	Batailley	18 0
20 0	Beycheville	18 0
22 0	Chateau Larose	20 0
34 0	Chateau Leoville	28 0
30 0*	Chateau Latour	26 0
34 0	Chateau Langoa	28 0

BURGUNDY, SPARKLING.

42 0	Red, very fruity	35 0
42 0	White, a full flavoured Wine—Brisk	36 0

SHERRIES.

20 0	B Red—A full flavoured Dinner Wine	18 0
20 0	A Red—Quality as above, but drier	18 0
26 0	C Red—Pale, rich flavoured Dinner Wine	22 0
27 0	1 White—Pale, delicate and nutty	24 0
30 0	2 White—Mellow, fine, and dry, recommended	27 0
32 0	3 White—Also very dry and delicate	29 0
33 0	4 White—Vino de Pasto, choice, old and delicate	30 0
33 0	Amontillado, pale, delicate and very dry	30 0
36 0	Manzanilla, pale, old, and very choice. We offer it to those who can appreciate the extremely delicate flavour and dryness peculiar to this Wine	32 0

BRANDIES.

29 0	Pure Pale Brandy, Gold Vine Leaf	27 0
32 0	Ditto ditto Green Vine Leaf	29 0

SAUTERNES.

28 0	Sauterne 18 &	24 0
34 0	Grand Sauterne	30 0
42 0	Chateau Y'quem	36 0

SUNDRY SPIRITS, EXTRA FINE.

Fine Old Tom—Payne's Cream of the Valley—Holland's Gin—Whiskey, Scotch and Irish—Orange Bitters—Jamaica Rum—Ginger Wine—Vermouth.

DUTCH LIQUEURS.

BASS'S BEER,

Bottled by H. Stone & Co.

Also our own Trade mark, extra Gravity.

Rs. 6	per dozen	Quarts.
" 4	"	Pints
" 12	"	Magnums.

BASS'S BEER IN HOGSHEADS.

Messes should register their orders early if they desire delivery from the first shipments of the season.

PAYNE AND COMPANY,
BOMBAY.

BASS'S BEER, bottled by J. B. Drayton and Co.

4 dozen quarts Rs. 22
8 " pints " 28

GRINDLAY, GROOM, & Co.

BASS'S BEER, bottled by The London and Burton Co., Limited.

4 dozen quarts Rs. 22
8 do. pints " 28

GRINDLAY, GROOM, & Co.

THE Undersigned have for SALE at their Godowns the following SHIPMENTS:—

Hennessy's Brandy, one Star	Rs. 21	per dozen.
Ditto two Stars	24	"
Ditto three Stars	29	"
Martell's Brandy, one Star	21	"
Ditto two Stars	24	"
Ditto three Stars	29	"
Begg's Lochnagar Whiskey, in 2 gallon jars, at	17	per jar.
Stewart's Port Wine, a good sound Wine	18	per dozen.
Boord's Old Tom	15	"
Bass Ale, bottled by Stone, Quarts	5-8	"
Ditto Ditto Pints	3-8	"
Stout, bottled by J. M. Borthwick, Quarts	4-8	"
Ditto Ditto Ditto Pints	3-0	"
Ale Ditto Ditto Quarts	4-8	"
Ditto Ditto Ditto Pints	3-0	"

All orders from up-country will have careful attention, and the customary allowances will be made for Cash to wholesale Traders and Messes.

SIR CHARLES FORBES & Co.

Bombay, 29th March 1870.

WINES, &c.

The following successful bottlings of

BURGUNDY

are strongly recommended. Though cheap, they are too good, for diluting.

Pommard	per doz. Rs. 18
Baune	" " 16

HOUSEHOLD CLARET

is extending its reputation.

Quarts ... Rs. 9-8 per dozen.

JULES MUMM'S CHAMPAGNE.

The Crown Brand, imported only by the undersigned, is as yet unapproached in the market notwithstanding severe competition.

Quarts ... Rs. 36 Pints ... Rs. 19

D. S. KEMP & Co.'s BRANDY.

No. 1 Rs. 33 and No. 2. Rs. 25.

SHERRY.

Club Sherry ... Rs. 24

This brand—the only one at present on hand exclusive of Messrs. Kinloch & Co.'s—is mentioned with considerable approval at good tables.

For Messrs. KINLOCH & Co.'s Advertisement see "Times of India."

D. S. KEMP & Co.,
BOMBAY & POONA.

BOUNEVIALLE AND SIBILLE,
WINE AND GENERAL COMMISSION AGENCY,
1 Oak Lane, Fort.

			Rs.	a.
Bordeaux (a sound Breakfast Wine	per doz.	qts	8	0
Do	"	qts	9	0
Do (old)	"	qts	10	8
Do do	"	pts	6	0
St. Estephé Medoc (recommended)	"	qts	12	0
Do ditto	"	pts	7	0
St. Julien do	"	qts	13	0
Do do	"	pts	7	8
High Wines from			Rs. 14 to 30	0
Sherries from			" 16 to 24	0

BRANDY.

		Rs.	a.
Hennessy's 3 Stars ***	per doz.	30	0
Do 2 do **	"	24	0
Do 1 do *	"	21	0
Martell's	"	23	0

CHAMPAGNE.

Champagne Manuel & Co., Rheims, opened by a new system patented	"	qts	30	0
Do do do	"	pts	16	0
Old Tom (Swaine & Bords)	"	pts	16	0
Whisky (Irish)	"	pts	15	0
Maraschino	"	pts	8	0

BEER.

Bass's Beer, Bottled by Stone	per doz.	qts Rs.	6	0
Do do do	"	pts	4	0
Tennents Beer, 1st quality	"	qts	5	0
Do do do	"	pts	3	4

PORTER.

Tennent's Porter	per doz.	qts Rs.	5	0
Do do	"	pts	3	4
Vermouth Noilly Prat	"	qts	15	0
Do do	"	pts	8	4

Bills paid within one month of delivery will be considered as Cash Payment, and we shall allow 2 per cent. discount.

We guarantee the quality of the above Wines, and Spirits and agree to take back any of our Goods not suiting the buyer.

All orders from up-country for Oilman Stores, Tobacco, Cigars (Havannah), Olive Oil, will be promptly attended to.

Price List on Application.

NOTICES.

CASH PRICE LIST.

SOUNDY AND COMPANY,
HUMMUM STREET, BOMBAY,

BEG to call attention to the reduced prices quoted, and which are for CASH ONLY. To prevent unnecessary correspondence a remittance should accompany orders. Illustrated catalogues free by post, on application.

SOLID CABINETS FOR STATIONERY.

	Rs.
"The Complete Cabinet," Oak or Mahogany	44
Do. do. in beautifully Figured Black Walnut	52
"The New Despatch Cabinet," in Polished Oak	24
"The Registered Stationery Cabinet," Polished Solid Mahogany, with Patent Lock	45
Solid Stationery Case, in Polished Oak	13
The New Library Stationery Cabinet, in Walnut, Oak or Mahogany	28
"Portable Secretaires, Combined Book Case, Stationery Case and Writing Desk, in Oak Wood, and fitted with four Books	45
"Enlarged Secretaire," for Office use, in Oak Wood, and fitted with four Books	60
Everybody's Secretaire do. do.	35

MISCELLANIES FOR OFFICE AND LIBRARY USE.

	Rs.		Rs.
Pen Cleaners from	1	to	2
Pen Racks do.	1	to	2
Bronze Metal Paper Weights, from	10 as.	to	1
Call Bells, various patterns, bronzed and lacquered	2-8	and	3
Date Racks	1	to	5
Date Boxes, new patent in Mahogany with rollers, small	2	large	3
Letter Clips, various patterns	8 as.	to	2
Strong boxes of various patterns and sizes	2	to	5
Portable Indian Postage Weigher, in German silver	4		
Quill Pen-making Machines, Ebony Handles	4		
Do. do. Ivory do. from	6	to	12

CARTE DE VISITE ALBUMS.

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Large Selection on hand of various sizes and patterns, from	5	to	25
Magnifying Glasses for examining Photographs and other works of Art	2	to	18

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Soundy & Co. invite attention to their Collection, comprising a splendid selection of

LARGE PHOTOGRAPHS.

Exquisitely tinted, from subject paintings of the old and modern Artists, coloured in exact imitation of the originals. These works are of the finest specimens procurable and are well worthy of inspection. They may be had without frames, handsomely mounted on Card Board or framed in a variety of handsome styles.

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DESPATCH BOXES.

TRAVELLING DESKS, TOURISTS' COMPANIONS, &c. &c.

	Rs.
The "ALLIANCE" DESPATCH BOX AND WRITING DESK, having three folds or openings, presenting a most convenient slope for writing, and allowing a large space for documents, with the following fittings:—cash book and journal, blotting book, two patent inkstands, a supply of paper and envelopes, ivory rule, paper knife, eraser, penknife, scissors, silver pencil and penholder. In best grained Russia, lined with Morocco, fitted with new patent spring lock, and enclosed in solid leather outer case (size 15½ by 11 by 6¾)	108
The "ARMY AND NAVY" DESPATCH BOX, with three folds or openings, fitted with stationery, cutlery, &c., as above, in best Russia, lined with Morocco, new patent spring lock, in solid leather outer case (size 15½ by 11 by 7)	100
The "LADIES" PRESENTATION WRITING OR DESPATCH CASE (size 12 by 8½ by 5), rounded top, covered with green Morocco, gilt Grecian design, lined with satin-wood, sunk handle, long tubular hinges. Mordan's lock and fastenings, all richly gilt and engraved, fitted with best stationery, cutlery, ivory and silver articles, two inkstands, Morocco blotting cases, &c.	84
The "UNIVERSITY" DESPATCH BOX, with writing slope, and tray for stationery, highly finished, in best Russia leather, size 16 inches	84
The "GLADSTONE" DESPATCH BOX, size 14 in. by 10 in. by 7 in. high, a convenient and portable Desk, with ample space for envelopes and paper, fitted with inkstands, pen-tray, blotting book, the opening forming a writing slope, lined with Mahogany, covered with best Roan leather, with Sunk handles	40

TOURISTS' COMPANIONS, OR TRAVELLERS' WRITING CASES.

LARGE OCTAVO TOURISTS' CASES, with safety ink, light box, paper and envelopes, and loose blotting book, size 9½ by 8 by 2½ inches:—

	Rs.
In Turkey Morocco, lined Roan, gilt double-action lock, or in Russia ... from	18
The STUDENT'S WRITING CASE, octavo, fluted Roan, double-action lock fitted	10
THE ELGIN WRITING CASE ... Cash price	22

The Elgin Writing Case, from its compactness, lightness, and comprehensiveness, supersedes the ordinary despatch boxes and desks in travelling. It is so constructed that it can be [illegible] same time only one-third its weight and size. For travelling or campaigning has been pronounced "the best Writing Cases ever invented."

	Rs.
TOURISTS' EXPANDING CASE, very compact in arrangement, Russia, lined Roan, with gilt double-action lock	20
TOURISTS' QUARTO CASES, as above, size 11½ by 8½ by 2 inches, in Russia, with gilt double-action locks	36
LADIES' PRESENTATION QUARTO CASES, in Russia, gilt elegant, lined with best French watered silk, gilt handle plates, extra gilt and engraved locks, a superb case for presentation	52
SOLID LEATHER WRITING CASES, FOOLSCAP size, fitted, admirably adapted for Indian use, with double-action lock	30
SOLID LEATHER WRITING CASE, large OCTAVO size, lined French Morocco	21
TRAVELLER'S QARTO WRITING CASE, in French Morocco with lock	10

TRAVELLING or DRESSING BAGS, &c.

For Ladies or for Gentlemen.

Handsomely fitted Bags, fitted with Glass Bottles, with Silvered Tops, Comb and Brushes, Cutlery, &c., with abundance of Room for Sundries or Clothes, forming a most complete and convenient Travelling Companion.

First size, best Morocco, 80 Rs.
Large size, best Morocco, 120 Rs.

	Rs.
Neat Hand BAGS or VALISES for Travelling, in strong Grained Leather ... each from	8
"COURIER" or Travelling Bags with Strap, for Gentlemen ... each from	8
LEATHER WORK-BASKETS of very elegant form, in best Morocco Leather, lined with Silk, finished in the best style, in three sizes, beautifully fitted. Rs. 28, Rs. 34, and	38
LEATHER WORK BOXES, fitted, covered Morocco, with Embossed border, very pretty	42
The "TATTING" Companion, baloon shape, Morocco and Silk, fitted	12
Very Elegant Ladies' WORK CASES, in bright Grained Morocco, with sunk handle, lined and fitted	36
ELEGANT CASES, fitted with Instruments, Cutlery, &c., for Ladies' use, in Russia leather	18
Ladies' HANDKERCHIEF BOXES, beautifully finished, in Morocco leather, lined with Silk	12
Ladies' GLOVE BOXES, Morocco, with Gilt mounts	14
Ladies' SCENT CASES, Morocco covered, with three bottles, lock, with spring at the back of the lid	18

SOUNDY AND COMPANY,
HUMMUM STREET.

NOTICE.—We have received instructions from the shippers to clear out the remainder of a consignment of HENRI KLASEREI'S celebrated WINES and BRANDIES at a reduced rate to make room for fresh shipment to arrive via SUEZ CANAL.

We guarantee all to be pure and unadulterated and the first expression of the best Grapes.

The following are the reduced rates for cash with order:—

FINE FLAVOURED BORDEAUX WINES.

CLARET.

Excellent quality mellowed character. White Capsule per dozen ... Rs. 11 0

ST. JULIEN 1865.

A fine Wine, soft and of full Bouquet. Black Capsule per dozen ... Rs. 16 0

MARGAUX 1865.

A choise expression of a fine vintage, and strongly recommended. Blue Capsule per dozen ... Rs. 20 0

SHERRIES.

GOLDEN SHERRY.

A rich and luscious Wine. White Capsule per doz... Rs. 18 0

FINE SHERRY.

A wholesome, invigorating Tonic Wine. Black Capsule per dozen ... Rs. 22 0

EAST INDIA SHERRY.

Double voyaged and of remarkably fine quality. Blue Capsule per dozen ... Rs. 26 0

BRANDIES.

KLASEREI'S FINE COGNAC	Rs.	20	0
——— RUBY BROWN BRANDY	"	20	0
——— "IN VINO VERITAS" BRANDY	"	20	0
——— VIEUX COGNAC	"	30	0

Originally of the highest flavour and character, its careful preservation in bulk for many years has gradually imparted to the VIEUX COGNAC a tone and character which render it in every respect a Superb Brandy. For an invalid or for any highly organized palate, demanding great delicacy of flavour as well as wholesome stimulant, this Brandy stands unequalled.

HENRI KLASEREI'S FLASK, BRANDY convenient for Travellers, each Flask is warranted to contain the twelfth part of an Imperial Gallon.

Case containing 24 Flasks ... Rs. 29 0

To save all unnecessary correspondence, it may be stated that SOUNDY & Co.'s terms are strictly for Cash. There can be no reason why just and honourable paymasters should be mulcted to make up for the defaults of those who will not or cannot pay, or who require indefinite credit.

NEW INDIAN

SOLID PIANOFORTES

Full Compass, Square, admirable tone, touch, and finish thoroughly secured, manufactured throughout of solid Mahogany From Rs. 575 each.

SYMPATHETIC

GRAND SQUARE PIANOFORTE.

Rs. 650 each.

HARMONIUMS.

From Rs. 110 to Rs. 850 each.

SOUNDY AND Co.,
HUMMUM STREET, BOMBAY.

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

TUESDAY AFTERNOON.

MARKET firm.

BOMBAY BILL AND STOCK LIST.

BANKS.

Number of Shares.	Nominal value each.	Paid up.	Last dividend.	Names.	Cash Rates per Share.
	Rs.	Rs.	p. a.		
100,000	100	all	4 p.ct.	Agra Bank	109
22,000	1,000	all	5 p.ct.	Bank of Bengal	1,350
10,000	500	all	5 p.ct.	Ditto of Bombay New	632
10,000	500	100		Ditto 2nd Res. Issue	197½
5,250	1,000	all	12 p.ct	Ditto of Madras	1,450
30,000	250	all	6 p.ct.	Chartered Mercantile Bk. of I. L. & China	332½
40,000	200	all	6 do.	Chartered Bk. of I. & C.	195
37,000	250	125	6 do.	National Bank of India	130
60,000	250	all	12 do.	Oriental Bank	462½

SPINNING AND WEAVING COMPANIES.

400	2,000	1,700	50	Albert Mills Co.	715
500	2,500	all	115*	Alliance Spinning	1,730
100	5,500	all	...	Bombay	2,800
200	1,000	all	30*	Bombay United	690
900	500	all	...	Broach Mills	160
800	5,000	all	...	Dhurumsey Spinning	1850
750	2,000	all	150p.s	Great Eastern	1,360
500	1,000	all	50	Manockji Petit's	745
2,800		all	...	Oriental	1,240
600	2,500	2,300	...	Royal	1,350

*Per share for the half-year.

PRESS COMPANIES

150	5,000	2,850	250ps	Akbar Cotton Press Co.	2,050
200	2,000	1,100	100do.	Albert Co. Kurrachee	570
250	3,300	650	60do.	Alexandra Press Co.	575
	12,000	11,000	200do.	Apollo Press Co.	6,200
200	2,000	all	375do.	Bombay Press Co.	2,000
200	500	all	93¾do.	Do. New	500
500	1,880	all	800do.	Colaba Press Co.	7,500
350	2,000	all	...	East India Press Co	1,150
150	2,500	all	300*	Fort Press Co.	8,900
300	2,000	1,800	...	Framji Cowasji Press	1,000
200	6,000	all	246 ps	Hydraulic Press Co.	2,575
1,000	5,000	2,000	100 ps	Kurrachee Press Co.	875
1,500	1,000	...		Mofus. Press & G. Co.	370
125	2,500	all	350*	Prince of Wales Press	2,400
220	2,000	750	200 ps	Victoria Press, Madras	1,200
150	2,000	all	150 ps	Tinnevelly Press Co.	1,500

*Per share for the half-year.

LAND COMPANIES.

4,000	3,000	all	Rs. 65	Colaba Land Co.	1,680
10,800	1,000	all	Rs. 30	El'ph'st'ne Land	1,085
10,800	1,000	650	11-14	Do. New	700
8,000	150	all	Nil	Frere Land & Pier Co. Ld	195
2,000	5,000	4,100	Nil	Mazagon Land	1,175
5,000	2,000	all	Nil	Port Canning	330

RAILWAY COMPANIES.

	£20	218.3.0	5 p.c.	G. I. P. Railway Consolidated Stock	237½
	£20	109.1.5	do.	Do. New £20 shares	117
	£ 0	43.10.2	do.	Do.	
	£100	1,000	do.	B. B. & C. I. Railway Co.	1,100
	£18	196.5.1	do.	Do. New Shares	200

MISCELLANEOUS.

	2,800	1,500	135 ps	Bombay Burmah Trading Corporation	780
4,000	50	all	5pc.	Mechanics' B'ld'gs Co.	32
600	2,000	300	9	Kurrachee Landing and Shipping Company	160
2,000	500	all	Nil	Treacher & Co.	316

BANKS IN LIQUIDATION.

		Date of L'dation.		
500	75	Jan. '66	Bank of Bombay	19
15	3¼		Do. China	5
200	35	Sept. '67	B'bay Trdg & B'nkg	6
200	40	Sept. '67	Brokers' Bank	15
250	2	Mar. '66	Central Bank	1½
...	...		East India Bank's	15—16
200	10	Feb. '67	Indian Peninsula	6
200	68	May '67	Royal Bank	5
130	74	Apr. '67	Old Financial	1

COMPANIES IN LIQUIDATION.

5,200	1,750	Nov. '66	Back Bay Co.	620
3,500	2,400	...	B'bay & Bengal S. S.	100
5,900	2,400	...	Bombay Sh	100

EXCHANGE.

On	Terms.	Rate
London	At sight	1s. 11d.
London Banks	6 months' sight	1s. 11¾d.
Do. Credits	6 Do. do.	1s. 11⅝d.
Do. Documents	6 Do. do.	1s. 11⅞d.
Calcutta	At sight	100 par.
Do.	30 days' sight	99¾
Do.	60 days' sight	99½
Madras	At sight	99⅞
Do.	30 days' sight	99½
China	60 Do. do	227

GOVERNMENT SECURITIES.

Five-and-a-half per cent	114½
Five per cent	107½
Four per cent	97⅞
Four & half per cent. (Public Works Loan)	105
Five per cent. Debenture Loan 1868-?	103¼
15 years' Debenture Loans	108
10 years' do. do	106⅞
5 years' do. do.	102
Municipal Loan House Rate	112

BANK OF BOMBAY.

Government Securities	4 per cent
Mercantile Bills	6 ,,

PRICES OF BULLION, &c.

Sovereigns each	Rs. 10-3
Bank of England Notes	,, 10-4
Carolus	,, 290
Mexican Dollars	,, 220
Five-Franc Pieces	,, 203
Bar Silver	,, 106-1
Gold Leaf	,, 15-1
Bar Gold 10 oz. English	,, 16
Australian Gold	,, 196-76

CALCUTTA.—28TH APRIL, 1870.

The following transactions were reported to-day:—

—In Government Securities:—

4 per cents., at Rs. 97 to 97-4 or 3-0 to 2-12 discount, and small amounts 9-2 to 4 annas higher.

4½ per cents of 1870, at from Rs. 104.

15 Years' Debentures, at Rs. 109.

—6 per cent Municipal Debentures sold at from Rs. 107-12 to 109.

—In shares:—

Bank of Bengal shares, were purchased at Rs. 1,400 for cash.

National Bank shares at Rs. 130 for cash.

Port Canning Land, Investment, &c. Co.'s shares at Rs. 28¼.

—*Englishman.*

MILITARY.

ARRIVALS.—MAY 3.

Parker, Major, Staff Corps, on leave, from Deesa.

Battye, Captain, Bengal Staff Corps, on leave, from Kherwarah.

Seward, Assistant Surgeon, Staff, on duty, from Mhow.

Harris, Surgeon, 23rd Native Light Infantry, on leave, from Poona.

DEPARTURES.—MAY 3.

Waghorn, Staff Assistant Surgeon, Medical Department, on duty, to Kamptee.

Irvine, Captain, Bengal Cavalry, to rejoin, to Allahabad.

Boyd, Colonel, Staff Corps, on leave, to Matheran.

O'Brien, Staff Assistant Surgeon, B. Medical Department, on duty, to Deesa.

FitzGeorge, Lieutenant, Rifle Brigade, to join, to Simla.

GENERAL ORDERS BY THE COMMANDER-IN-CHIEF IN INDIA.

Adjutant General's Office, Simla, 18th April 1870.

Colonel J. Gordon, Bengal Infantry, is transferred from Allahabad to Jhelum, for general duty.

His Excellency the Commander-in-Chief is pleased to sanction an exchange between Assistant Surgeon G. S. Davie, M.D., Royal Artillery, and Staff Assistant Surgeon T. J. Peatfield, provided the State is put to no expense by the arrangement. The latter officer will proceed at once to join No. 1 Battery 6th Brigade Royal Artillery.

The undermentioned officers have leave of absence:—

Royal Horse Artillery—Captain F. G. Ravenhill, A. Battery A Brigade, to Cashmere, from the 15th April to the 15th October, on private affairs.

Lieutenant L. W. Taylor, F Battery C Brigade, to Deyrah Dhoon, from the 15th April to the 15th October, on private affairs.

Lieutenant P. C. Whalley, A Battery A Brigade, to Murree and Cashmere, from the 15th April to the 15th July, on private affairs.

21st Hussars.—Cornet J. A. Ramsay, to Bombay, for one month, from date of leaving regiment, to appear before a medical board.

Royal Artillery.—Lieutenant F. C. Symonds, B Battery 22nd Brigade, to Calcutta, from the 15th April to the 15th July, to study the native languages.

Lieutenant R. Corbett, B Battery 8th Brigade, to Cashmere, from the 15th April to the 15th October, on private affairs.

Lieutenant T. Carr, E Battery 8th Brigade, from the 16th October to the 25th November 1869, in extension of leave, on medical certificate.

Assistant Surgeon H. C. Guinness, D Battery 8th Brigade, to Nynee Tal, from the 15th April to the 15th July, on private affairs.

Assistant Surgeon W. Ironside, M.D., G Battery 16th Brigade, to Nynee Tal, from the 15th April to the 15th October, on medical certificate.

1st Foot, 2nd Battalion.—Lieutenant E. A. Morant, to remain at Deolallee, from the 15th March to the 15th May, on private affairs.

11th Foot, 1st Battalion.—Major J. Roe, to Mussoorie, from the 15th April to the 15th October, on private affairs.

Captain and Local Major J. W. Poole, to Cashmere, from the 15th April to the 15th October, on private affairs.

Captain D. Halliday, to Mussoorie, from the 15th April to the 15th October, on private affairs.

Captain E. L. Street, to the hills north of Deyrah, from the 15th April to the 15th October, on private affairs.

12th Foot, 2nd Battalion.—Lieutenant and Adjutant W. J. Boyes, to Calcutta, from the 15th April to the 15th October, to study the native languages.

21st Foot, 1st Battalion.—Lieutenant A. T. Perkins, to England, for seven months, from date of embarkation, on private affairs, doing duty with troops.

39th Foot—Major R. B. Baker, to Cashmere or Dalhousie, from the 15th April to the 15th October, on private affairs.

Lieutenant C. D'O. Harmer, to Cashmere and Murree, from the 15th April to the 15th October, on private affairs.

Ensign R. H. Beresford, to Cashmere and Mussoorie, from the 15th April to the 15th October, on private affairs.

41st Foot—Ensign J. J. Money-Simons, to Calcutta, from the 15th April to the 15th October, to study the native languages.

49th Foot—Captain G. Shirley, to England, for fifteen months, from date of embarkation, on private affairs.

58th Foot.—Captain F. J. Green, to Dalhousie, from the 5th April to the 15th October, on private affairs.

Lieutenant C. Bowling, to Cashmere, from the 15th April to the 15th October, on private affairs.

60th Foot, 2nd Battalion.—Captain W. N. Manners, to the hills north of Deyrah, from the 15th April to the 15th July, on private affairs.

Ensign H. D. P. Okeden, to the hills north of Deyrah, from the 15th April to the 15th July, on private affairs.

85th Foot.—Lieutenant and Local Captain W. H. Drage, Adjutant, to Cashmere, from the 15th April to the 15th October, on private affairs.

Lieutenant C. E. Knox, to Cashmere, from the 15th April to the 15th October, on private affairs.

Lieutenant F. W. Robinson, Instructor of Musketry, to Cashmere, from the 15th April to the 15th October, on private affairs.

Ensign E. H. Ives, to Cashmere, from the 15th April to the 15th October, on private affairs.

104th Foot.—Lieutenant H. V. Hunt, 2nd Wing Subaltern 25th Native Infantry, to Calcutta, from the 1st May to the 15th October, to study the native languages.

106th Foot—Captain M. L. Elliot, to the hills north of Deyrah, from the 15th April to the 15th October, on private affairs.

109th Foot.—Lieutenant R. P. Simpson, Instructor of Musketry, to Cashmere, from the 15th April to the 15th August, on private affairs.

Bengal Infantry.—Lieutenant Colonel R. B. Dundas, doing general duty at Peshawur, to Murree and Cashmere, from the 15th April to the 15th October, on private affairs, under the rules of 1868.

Staff Corps.—Lieutenant Colonel E. W. E. Howard, to remain at Futteghur, and thence to proceed to Nynee Tal, on medical certificate, from the 11th February to the 15th October, under the rules of 1868.

Captain A. P. Palmer, 3rd Squadron Officer 9th Bengal Cavalry, to Murree and Cashmere, on private affairs, from the 15th April to the 15th October.

Captain G. S. Hills, Adjutant 28th Native Infantry, to Murree and Cashmere, from the 15th April to the 15th October, on private affairs, under the rules of 1868.

Lieutenant J. G. Kelly, 1st Wing Subaltern and officiating Quartermaster 33rd Native Infantry, to Simla and hills north of Deyrah, from the 15th April to the 15th October, on private affairs.

Lieutenant J. L. N. Willis, 2nd Squadron Subaltern 9th Bengal Cavalry, to Murree and Cashmere, from the 15th April to the 15th October, on private affairs, under the rules of 1868.

Lieutenant A. D. C. Inglis, Adjutant 45th Native Infantry, to Cashmere, from the 15th April to the 15th October, on private affairs, under the rules of 1868.

British Medical Staff—Staff Assistant Surgeon E. F. Boult, to England, via the Cape, from date of embarkation, to appear before a medical board.

Adjutant General's Office, Simla, 20th April 1870.

Official notification has been received of the undermentioned officers having on their recent promotion been posted to the battalions of their regiments specified:—

17th Foot.—Lieutenant T. F. H. de Burgh, 1st Battalion.

19th Foot.—Captain R. G. Trail, 1st Battalion.

Lieutenant B. J. Charrington, 1st Battalion.

25th Foot.—Captain R. W. J. Dawson, 1st Battalion.

Lieutenant F. Welch, 2nd Battalion.

Official notification has been received of the undermentioned officers having been removed to the battalions of their regiments specified:—

19th Foot.—Ensign L. H. M. Levin, 2nd Battalion.

Rifle Brigade.—Lieutenant J. O. Vandeleur, 4th Battalion.

The undermentioned candidates are reported to have passed the Lower Standard in Hindoostanee on the 4th instant:—

Lieutenant L. K. Scott, Royal Engineers.

Asst. Surgeon H. J. Linton, doing duty Presidency Genl. Hospl.

Under instructions from the Horse Guards, Lieutenant W. L. Pitt, 55th Foot, is directed to proceed to England via Bombay and Egypt, and join the depot of his regiment.

Lieutenant A. Warry, Instructor in Gunnery 16th Brigade Royal Artillery, is permitted to visit Cashmere, instead of Simla and hills north of Deyrah, on the leave granted him in G. O. C. C. of the 8th instant, p. 158.

The leave on private affairs, granted to Colonel C. R. O. Evans and Lieutenant Colonel G. Maister, Royal Artillery, by the orders of 26th March 1870, and 8th April 1870, is hereby cancelled.

The six months' leave on private affairs, to Cashmere, granted by G. O. C. C. of the 6th instant, to Captain H. S. Ruxton, late 56th Native Infantry, attached to the 29th Native Infantry, is cancelled.

The six months' leave on private affairs, to Nynee Tal, granted to Major C. W. Fletcher, Staff Corps, by G. O. C.C. of the 26th ultimo, is cancelled at that officer's request.

The undermentioned officers have leave of absence:—

Royal Horse Artillery.—Riding-master C. Jones, D Brigade, to England, via the Cape, from date of embarkation, to appear before a medical board.

21st Hussars.—Cornet F. H. Haynes, to England, overland, from date of embarkation, to appear before a medical board.

Royal Artillery.—Captain H. McLeod, 23rd Brigade, to England, overland, from date of embarkation, to appear before a medical board.

2nd Captain C. C. Saxton, 20th Brigade, to England, via the Cape, from date of embarkation, to appear before a medical board.

Lieutenant A. Radford, No. 6 Battery, 22nd Brigade, to Murree, from the 15th April to the 15th October, on private affairs.

Surgeon Major S. H. Fasson, M.D., 5th Brigade, to England, overland, from date of embarkation, to appear before a medical board.

2nd Foot, 1st Battalion.—Captain T. Kelly, to England, overland, from date of embarkation, to appear before a medical board.

12th Foot, 2nd Battalion.—Lieutenant A. French, to Bombay, from the 28th March to the 28th April, to appear before a medical board.

25th Foot, 2nd Battalion.—Lieutenant C. D. Swete, 1st Wing Subaltern 29th Native Infantry, to Calcutta from the 20th April to the 15th October, to study the native languages, under the rules of 1868.

Ensign A M'L. Mills, 2nd Wing Subaltern 10th Native Infantry, to Calcutta, from the 15th April to the 15th October, to study the native languages.

26th Foot.—Ensign T. C. Jameson, to Simla, from the 2nd April to the 1st October, on medical certificate.

6th Foot, 2nd Battalion.—Lieutenant W. Forster, to the hills north of Deyrah, from the 15th April to the 15th July, on private affairs.

88th Foot.—Ensign F. A. Remmington, 2nd Wing Subaltern 15th Native Infantry, to Calcutta, from the 25th April to the 25th August, to study the native languages.

104th Foot.—Captain T. A. Hunter, to Cashmere, from the 15th April to the 15th August, on private affairs.

106th Foot.—Lieutenant H. Bailey, to Bombay, from the 8th April to the 7th May, to appear before a medical

Lieutenant F. Dawson, to England, via the Cape, from date of embarkation, to appear before a medical board.

General List, Infantry.—Captain A. W. Graham, officiating Wing Officer 38th Native Infantry, to Mussoorie, from the 15th April to the 15th October, on private affairs, under the rules of 1868.

Staff Corps.—Major J. T. Harris, officiating 2nd in Command 33rd Native Infantry, to Simla, from the 25th April to the 15th October.

ORDERS BY HIS EXCELLENCY THE COMMANDER-IN-CHIEF OF MADRAS.

Head Quarters, Madras, 29th April 1870.

The following removal is ordered:—

Asst. Surgn. J. P. McDermott from Depy. Inspr. Genl.'s Dept., Mysore Division, to 15th Regt. N. I.—To join without delay.

The following orders are confirmed:—

3rd March 1870.—By the Officer Commanding 3rd Battalion 60th Rifles, appointing Lieutenant Frend Assistant Instructor in Musketry, from the 4th March 1870, vice Ensign Hope-Edwardes on sick leave.

27th March 1870.—By the Officer Commanding 2nd Light Cavalry, appointing Major S. Hodgson to officiate as 2nd in Command and Squadron Officer, vice Major Prendergast proceeded on sick leave.

28th March 1870.—By the same, appointing Major S. Hodgson to officiate as 2nd Squadron Officer, on Lieut-Colonel Mulcaster reverting to his appointment as 2nd in Command and Squadron Officer.

29th March 1870.—By the Officer Commanding 19th Native Infantry, appointing Lieutenant and Adjutant S. E. Atkinson to officiate as Wing Officer from 29th March 1870, without prejudice to his other duties, vice Major Vigard proceeding on furlough.

30th March 1870.—By the Officer Commanding Southern District, appointing Captain J. F. T. Sherman, 9th Native Infantry, to officiate as Brigade-Major Southern District, from 1st April 1870, without prejudice to his regimental appointment, until further orders, vice Lieutenant-Colonel Gob.

31st March 1870.—By the Officer Commanding 1st Nat. Infy., appointing Captain H. S. Robinson to officiate as Wing Officer from 1st April 1870, without prejudice to his duties as Officiating Quarter Master, vice Lieutenant-Colonel Cox proceeding on sick leave.

4th April 1870.—By the Officer Commanding Ceded Districts, appointing Major N. F. Bayly, Staff Corps, to officiate as Brigade Major Ceded Districts, until relieved, with effect from 1st April 1870—also Major Bayly to officiate as Deputy Assistant Quarter Master General, till relieved, or until further orders, without prejudice to his duties as officiating Brigade-Major, with effect from 1st April 1870.

8th April 1870.—By the same, appointing Lieutenant and Adjutant J. F. E. Strettell, 9th Native Infantry, to officiate as Brigade Major Southern District from 9th April until further orders without prejudice to his regimental appointment, vice Captain Sherman appointed to the Nair Brigade.

Leave of absence:—

Brigade Staff.—Brigadier-General W. Fenwick, C. B., Commanding Nagpore Force, privilege leave for 60 days from the 10th April 1870, or date of departure.

16th Lancers.—Captain C C Churchward, from 15th April 1870, or date of departure for 2 months—Neilgherries, s. c.

21st Foot.—Lieutenant F. Packman, 2nd battalion, from 15th April 1870, or date of departure for 6 months—Madras, private affairs.

60th Rifles.—Ensign G. P. Gilbert, 3rd battalion, from 2nd April 1870, or date of departure for 2 months—Ramandroog, s. c.

General List—Lieutenant F Smalley, attached 36th Native Infantry, for 6 months from 8th February 1870 or date of departure—Madras, s. c.

SHIPPING.

DAILY FREIGHT REPORT—3RD MAY.

London	Cotton	£1 5s. 0d. Nom. p. ton
	Cases	£2 0s. 0d. to £2 5s. 0d.
	Seeds	£1 0s. 0d.
Liverpool	Iron Ships Cotton	£1 5s. 0d. to £1 7s. 6d. ,,
	Wooden Ships ,,	£1 0s. 0d. to £1 5s. 0d.
	Myrabolms & Coir bdls	£0 7s. 6d. to £0 10s. 0d.
	Seeds	£0 7s. 6d. to £0 12s. 6d.
Havre	Cotton	£1 7s. 6d. to £1 10s. 0d.
	Coffee	Nominal
Overland	Steamers	£3 0s. 0d. to £3 5s. 0d.
Liverpool via Suez Canal		£2 2s. 6d. to £2 10s. 0d.
China	Steamer Cotton	Rs. 10 to 12 per bale.
	Opium	Rs. 25 to 30 per chest.
	Sailing Ships	Nominal
Calcutta	Salt	Rs. 3 0 0 to 4 0 0 per ton.
Calcutta to Bombay		Rs. 14 to 15 and Calcutta Port charges
Mauritius		8 annas per bag nominal.

ARRIVAL.

May.	Vessel.	Commander.	From.
3	Nyanza (s)	Glover	Glasgow, March 30.

DEPARTURES.

May.	Vessel.	Commander.	Destination.
3	Euxine	Harrington	Liverpool.
	Lammershagen	Jorgensen	Falmouth.
	Colombo	Pienge	Kurrachee.

The following vessels began to load yesterday—

Steamer Euphrates to Kurrachee.

Steamer Lord Clyde to Malabar Coast.

THE HOOGHLY.

ARRIVALS.

April 29	Eastern Light	McFee	Bombay, April 4
	City of Pekin	Hunter	London, Dec 24

DEPARTURE.

April 29	Clytemnestra	—	—

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE AND THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BENGAL.

BIRTH.

MILLER—April 27th, at No. 1, Telkul Ghaut, Howrah, the wife of Captain J. A. Miller, steamer Arratoon Apcar, of a daughter, still born.

NORTH-WEST PROVINCES, &c.

BIRTHS.

HENNESSEY—April 17th, at Mussoorie, the wife of J. B. N. Hennessey, Esq., Great Trigonometrical Survey of India, of a daughter.

WILLIAMS—April 20th, at Roorkee, the wife of G. R. C. Williams, Esq., B. C. S., of a daughter.

TULLOCH—April 21st, at Nynee Tal, the wife of Major Tulloch, D. A. Q. M. G., of a son.

SMITH—April 28th, at Agra, the wife of C. Steuart Smith, Esq., of a son.

MARRIAGE.

BISCOE—BROWNE—April 25th, at Dalhousie, by the Rev. J. Lawin, J. Seymour Biscoe, Esq., Royal Artillery, to Emily, youngest daughter of the late Colonel Birnie Browne, Bengal Artillery.

DEATH.

DYCE—April 28th, at Agra, Mrs. S. Dyce, widow of the late Leopold Dyce, Esq., of Futtehgurh, in her 84th year.

NOTICE.

All CHEQUES, MONEY ORDERS, and other Remittances sent to this office, should be made payable to the "Proprietor of the *Bombay Gazette*."

All communications respecting advertisements should be addressed to the "Advertisement Department."

Bombay Gazette Office, Bombay.

The Bombay Gazette

WEDNESDAY, MAY 4, 1870.

THE case against the Permanent Settlement of Bengal was put, very vigorously, by "a correspondent" of the *Friend of India*, in the latest issue of that journal. The writer argues the point with considerable cleverness and great force, but, as we shall show, if his reasoning is good against the Permanent Settlement, it is good against nearly all, if not all, engagements made by a State which have run some term not defined. No one has yet told us how long a period is required to make a contract void; yet from the hostile point of view it is essential to determine when the validity of an authority empowered to make contracts ceases by mere lapse of time, and when contracts, though styled permanent, become no longer obligatory on the succeeding authority.

One assumption that lies at the root of the argumentation against the Cornwallis settlement is that no generation has a right to bind its successors. "The Permanent Settlement," says the correspondent of the *Friend*, "is an unlawful engagement and of no effect, because the representatives of the people, then living, gave away to certain persons and their heirs after them for ever that which did not belong to the people of that generation to give away for ever." We shall not quibble over the word "unlawful." The writer cannot mean that the Government of Lord Cornwallis had no authority to make that settlement, because, if he does, then all the acts of that Government are of no effect. What he plainly means is that the engagement is a violation of what in America they call the "higher law." Governments, as yet, however, have not acted on the higher law, although what stands for it has frequently been enforced on various grounds during periods of revolution. In a settled order of things rights, we mean legal rights of property, are pretty generally maintained. Loans, raised by one generation, are held to be obligatory upon succeeding generations, although those loans may have been obtained at a great sacrifice of the property of posterity. Grants to individuals and their heirs are paid generation after generation, although succeeding generations may dissent altogether from the justice of the original grant. The English people might, if the assertion we have quoted be correct, sponge away the National Debt, or great part of it, to-morrow, because "the representatives of the people," living when the debt was contracted, "gave away to certain persons and their heirs after them for ever that which did not belong to the people of that generation to give away for ever." They gave away the difference between the price of the loan and par. [illegible] gold. Yet only a small school in England hold opinions on the National Debt analogous to those held by the *Friend's* correspondent upon the Permanent Settlement. Governments exist scarcely less by their observance of good faith than by their physical power; and if one generation could not bind another on these great questions of loans and property, there would be an end of all public credit, for one thing, and of general confidence for another. The "correspondent" says "the question, shall Government be unfaithful to its engagement with the landholders? is answered by the question, should Government commit the greater 'breach of faith,' so to say of unjustly levying taxes on the non-landholders who constitute the bulk of the nation in excess of the quota for which they are fairly liable?" But surely, the two cases are not parallel. Because the Government enforces the levy of a confiscatory income-tax, is it therefore justified in abrogating a settlement styled permanent, understood to be permanent, intended to be permanent, and accepted as permanent for the greater part of a century? The wrong done by the Mayo-Temple Government cannot be justly pleaded as warrant for one of the greatest wrongs and politically one of the greatest blunders—the violation of a deed to which the public faith has been pledged.

There are few if any engagements of the State with the landowning and cultivating classes to which the reasoning of the *Friend's* correspondent would not apply. Take the case of the Bombay Settlement. Suppose, ten years or any shorter period after a district had been settled, new men arrived who held the opinion that the rates were too low, that their predecessors had given away that which it did not belong to them to give away, what should hinder them from raising the rates? If it be just to abrogate the Permanent Settlement it is just to abrogate the Bombay Settlement. There is the famous Settlement of the Central Provinces. Numbers of excellent judges regard the Temple rates as too low—as, shall we say, a reckless sacrifice of public revenue. Is that settlement to be revised before the term has run out, on the ground that Sir Richard Temple gave away that which he had no right to give away, and exempted a portion of the community from contributing their due quota towards the public expenditure? The *Friend's* correspondent says that a Government may violate one pledge and not be tempted to violate another because it is not an interested party. Not interested? Is it not interested, as a Government, in obtaining vast sums to spend on public works? Why have we an unjust income tax? Because the Government says it *must* have money. Why must it have money? Because it believes that it is bound to spend annually millions upon public works. Here is a direct and tangible interest, tempting to no end of breaches of faith if opinion can be brought to sanction a removal of the prohibition. We have heard, in these latter days, a good deal of the dogma that "a grave political error must be repaired, an enormous injustice removed at any cost." It is a familiar democratic and revolutionary assertion; but in practice its operation has rarely been found profitable; and obviously States would be in perpetual internal conflict, if parties were engaged in repairing what they deemed to be grave political errors and removing enormous injustice at any cost. There are crises in the lives of States when men are bound to risk everything to remove an enormous injustice; but those moments are rare, and we do not admit that the case of the zemindars of Bengal is one for the application of the exceptional law.

We have no sympathy with the Bengallee zemindars, no sentimental feelings with regard to them, and we have a real sympathy with the mass of the people. That the disproportionate amount of the revenue derived from Lower Bengal is an evil which should be remedied is a fact not unknown on the banks of the Ganges. But we cannot admit that the remedy should be sought through a breach of faith. It is the business of Government to rectify the balance by imposing local taxes that would touch the zemindar, and at the same time to resume possession of all lands forfeited for non-payment of rent or any other just cause, and to re-settle them upon a basis that would protect the permanent interests of the Government in the revenue derived from land. Modern political economy has shown that permanent settlements are injurious to the State and the people, but it has not shown that subversive and revolutionary measures are, as a rule, either just or profitable. The rectification of a long-established mistake to be beneficial must be gradual, and should be accomplished by measures devised to bring about a change with the least cost and the least waste by friction. No high-flown sophistry can justify a Government in failing to redeem a public pledge, or warrant a revolution in cold blood. We might just as reasonably resume possession of the lands in this island of Bombay, and settle them afresh, on the ground that the representatives of Charles II. permitted themselves to relinquish his rights, as subvert the Permanent Settlement on the ground that Lord Cornwallis was an ignorant man who parted with that which he had not to give. The remedy must be found in some plan that does not involve a flagrant wrong.

WE are sorry to publish a bad piece of news for officers of Her Majesty's Indian troopships. It has been decided by the Government of India that they are liable to pay the Indian Income-tax. It has been ruled at the same time that an advance of pay to an officer in England is not liable to the tax.

A NEW use has been found for jute. The Americans are transforming it, by a dyeing process, into ladies' black hair. A commercial circular reports that a hundred bales have been taken to America for that purpose, and that further orders are in the market. Cotton goes to England and comes back as piece-goods: jute may now be expected to return in cargoes of chignons.

THE Secretary of State for India wrote on 10th Feb.—"Having forwarded to the Secretary of State for War the papers transmitted with your military letter No. 387, of the 23rd November 1869, relative to the claim to the Abyssinian Medal advanced on behalf of the men of the Rawul Pindee Mule Train and other muleteers similarly situated, who were employed with the Abyssinian Field Force, I have been informed by Mr. Cardwell, that he has no objection to offer to the admission of the claim. Your Government will accordingly cause a numerical return of the muleteers entitled to the medal to be forwarded."

THE Nagpore paper mentions "yet another coal discovery which bids fair to completely eclipse the two previous finds." Mr. Blanford of the Government Geological Survey, who had been deputed to report whether the surface indications of coal in the Belaspore district, which had been noticed some years ago, gave hope of the existence of the mineral there to any considerable extent, writes that he has discovered a coal seam at the village of Korba on the Husdoo River, in that district, one hundred feet thick, fifty feet of which he pronounces to consist of coal superior in quality to any as yet discovered in the Chanda district.

A SIMLA letter writer says—"I was present the other day at a trial of Major Pengree's machine for cooling and ventilating barracks. The machine consists of a blast or thermantidote which is propelled by a very diminutive oscillating engine. The revolutions made by the fans were about sixty to the minute, the engine working up to 20lbs. to the inch. The current of air thrown out was equal to that of thirty punkahs. Besides the fans and the engine, there is attached to the machine a cooling apparatus, which cools the outward air before it is admitted to the fans or blast. This of course does away with the necessity for khus-khus tatties and all their accompaniments. I believe the machine has been tested by the officials at Roorkee and pronounced on very favourably by them. It has also been favourably reported on by Dr. Muir and several others here. The machine ought to be tried by the Government in all their barracks."

LATEST TELEGRAMS.

[PER REUTER'S AGENCY.]

(*By British India Cable.*)

LONDON, 2ND MAY, EVENING.

A letter of Archbishop Cullen has been published urging the Irish clergy to support the Gladstone Cabinet.

FURTHER ARRESTS IN PARIS.

PARIS, 3RD MAY, MORNING.

Further arrests have been made here. 25 bombs have been seized and arrests made at Creuzot, Lyons and Marseilles among the chiefs of the International Society.

Telegrams from Italy state that the King has recovered.

SUEZ, 3RD MAY, NOON.

The transport Jumna has arrived here from Bombay.

The Messageries Imperiales steamer drawing 20 feet of water has reached Port Said through the Canal.

PASSENGERS TO EUROPE.

THE new screw steamer Alnwick Castle, 1580 tons register, 600-horse power, leaves Bombay to-day (4th May) for Havre and London with a full cargo loaded by Messrs. Blackwell and Co., and the following passengers:—

For Havre—Mr and Miss Tyndall, Captain and Mrs Hol Waring and children, Mrs Veale, Mrs Thompson and children Colonel and Mrs Jackson, Miss Jackson and two children, Mrs Luard, 2 children and an ayah, Captain and Mrs Wood, Mr H S Carter, Captain Brogger, Captain Bowers, and Lieutenant Renald.

For Suez—Mr A W Brind, Mr Dubois, and Veterinary Surgeon E J Batt.

STEAMER REPORTS.

GALLE, 3rd May, 2-40 P.M.—Mail steamer from Calcutta anchored.

GALLE, 3rd May, 5-20 P.M.—H. M. S. Nymphe from Seychell Islands anchored 4-5 P.M.

TELEGRAPH LINE REPORTS.

KURRACHEE, 3rd May, 8-45 P.M.—Latest dates from England, via Turkey, 2nd May, 5-8 P.M.; via Russia, 3rd May, 12-15 P.M. From Europe, via Turkey, 2nd May, 1-24 P.M.; via Russia, 2nd May, 7 P.M. From California, via Russia, 2nd May, 10-40 A.M. Cable right to Fao; Turkish line right to Pera; lines beyond clear; Persian line right to London.

WEATHER REPORTS.

VINGORLA, 3rd May, 10 A.M.—Weather sky overcast, wind south-west, thermometer 92.

CARWAR, 3rd May, 10-20 A.M.—Weather cloudy, wind southerly, barometer 29·99, thermometer 86.

MANGALORE, 3rd May, 12-30 P.M.—Weather fair, thermometer 88.

CANNANORE, 3rd May, 10 A.M.—Weather cloudy, wind north-west moderate, barometer 29·970, thermometer 83.

BOMBAY GOVERNMENT TELEGRAPH OFFICE.—3RD MAY, 8 P.M.

Latest dates from United Kingdom.

Via Turkey, 2nd May, 1-35 P.M., Greenwich time. Time in transit 9 hours 55 minutes.

Via Russia, 2nd May, 11-35 A.M., Greenwich time. Time in transit 7 hours 7 minutes.

Via Red Sea, 3rd May, 10-55 A.M., Greenwich time. Time in transit 3 hours 38 minutes.

Latest dates from Continent of Europe.

Via Turkey, 2nd May, 11 A.M., Greenwich time. Time in transit 6 hours 25 minutes.

Via Russia, 2nd May, 7 P.M., Greenwich time. Time in transit 6 hours 34 minutes.

Via Red Sea, 3rd May, 11-40 A.M., Greenwich time. Time in transit 2 hours 59 minutes.

The time occupied in the transmission of messages to Bombay from 8 P.M. of the 2nd to 8 P.M. of the 3rd May is as follows:—

	To Bombay	Max.		Min.	
From	Kurrachee	2	18	0	7
,,	Calcutta	6	34	0	38
,,	Madras	1	8	0	20
,,	Galle	10	57	1	20

Communication between Bombay and Kurrachee perfect.

MR. RUSSEL AITKEN AND THE MAIN DRAIN.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—It is an old maxim that the absent are always wrong, and although on my return from Egypt I was surprised to find that I was blamed by you as the cause of the Vehar water being shut off for four days from the city of Bombay, I was still more surprised when I found that the reason of the foul nuisance on the Flats might have been caused by some neglect of the "late Executive Engineer." In the case of the water being shut off, I showed that it resulted from no fault of mine, but was the result of gross ignorance and bungling, and now I am obliged to inform you that the revival of the main drain nuisance results from a precisely similar cause. The fact that when I had charge in 1868 the main drain was perfectly empty and cleaned out by Dr. Hewlett should I think have been sufficient to have prevented even a shadow of blame being attached to me; but even if there had been any blame which might rightly have been imposed on me for not designing the work properly I think the fact that it is now more than a year since I handed over charge would be a sufficient excuse for not bringing my name into this failure, as during that period there was ample time to rectify any mistake I might have made.

But the fact is, I stand still more clearly acquitted of any blame in this matter, as on my return from Egypt, seeing that some new work was in contemplation, I made enquiries of one of the contractor's foreman as to what they were going to do. He showed me his working plan, and I was so alarmed at what was proposed that I at once wrote to the Municipal Commissioner and warned him that the only result of any attempt to carry out the proposed alteration during the fair season would be an intolerable nuisance. I at the same time showed him how, with the powerful new pumping engines, he might clear the Flats of sewage. I wrote this letter officially as a Justice, and I may say also that I wrote it as an Engineer who hates to see money wantonly wasted.

The original pumping well was only intended to receive centrifugal pumps, which take up but little room, but owing to the large quantities of floating impurities in the sewage it was found that chain pumps were more suitable; these, however, take up more room, and so the pumping well requires to be enlarged. This should have done *during last monsoon* when the powerful new engines and boilers were being erected, but as it was neglected, the alteration should have been allowed *to stand over to this coming monsoon* when the work might have been done at one-third the cost for which it can be carried on during the fair season.

I explained all this to Mr. Crawford just as they were beginning the work, but as usual this advice was not well received by him. I have no doubt he will, if you require it, publish my letter. I certainly will have no objection on my return to publish his answer which I may say I thought was written in the very worst possible taste. I heartily sympathise with Dr. Hewlett in this matter, and I will only conclude by stating that if the advice given in my letter written about four months ago be now followed, the main drain may be freed from sewage in three or four days. I do not know who is in charge of the pumping arrangements lately put up on the Flats, but a more helplessly idiotic muddle I have never seen. It is a disgrace to the city.—Yours, &c.,

RUSSEL AITKEN.

Mahableshwur, 30th April.

MR. RUSSEL AITKEN ON THE WATER SUPPLY.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—In your leader of yesterday you advise the adoption of what you evidently consider to be a new scheme for a reservoir in the upper part of the Toolsee valley.

Allow me to say that this scheme was thoroughly investigated and surveyed by me more than two years ago and that the plans and sections of the works required for a reservoir at this spot are now in the Municipal Engineer's office.

My reasons for not even giving a detail plan of it in my water works report were—

1stly. A reservoir at this point even with a very high dam in the Toolsee valley would contain but little water and the surplus would require to be run into Vehar.

2ndly. Three or four dams would require to be erected between it and the Vehar Lake, so that if towards the end of the season one of them should give way the water would rush down from this new reservoir and most probably carry away the waste weir at Vehar or perhaps one of the Vehar dams themselves.

If Dr. Blaney would get an engineer to explain the plans to him he would at once see that it is very undesirable to run such a risk when no commensurate advantage would be gained.

It is quite practicable to have a high pressure service to Malabar Hill and the Fort if another main be laid from Vehar as proposed by my Toolsee scheme. The pipe would require to come down the west side of the Island of Bombay, have a branch to Malabar Hill, and not be drawn upon again until it reached the Fort.

—Yours, &c.,

RUSSEL AITKEN.

Mahableshwur, 31st April.

BOMBAY.

"ARCHON'S" letter will appear to-morrow.

THE return match between the Alfred Cricket Club, and the Multum-in-Parvo, was played on Saturday last, and ended in the former being defeated by 42 runs.

THE STEAMER EUROPE, Captain Martino, will be despatched for Marseilles on Friday afternoon the 6th inst. at five o'clock. She will touch at Aden, Suez, Port Said and Alexandria.

THE S. S. NYANZA, 1,567 tons, Captain Glover, arrived yesterday from Glasgow via the Suez Canal with a general cargo. The vessel is consigned to Messrs Ralli Brothers.

DHARWAR.—We learn that the Hon. Justice Lloyd who has presented a report to Government on the working of the courts in the Southern Maratha country, strongly recommends the abolition of the Small Cause Court at Dharwar, there being very little need for it.

A CASE FOR THE SESSIONS.—Yesterday Mr. Nana Morojee committed Ramsing Tejsing to stand his trial at the ensuing Criminal Sessions of the High Court for stealing some ornaments of the value of Rs. 668 belonging to Meena, woman; and Mundroop Hemraj for aiding and abetting in the commission of the offence.

WE learn with pleasure that the Committee of the Kurrachee Penny Readings has voted a donation of Rupees (200) two hundred to the Scottish Orphanage Society, Bombay, in consideration of the free admission into the school of that excellent institution, of two of the children of the late Serjeant-Major Smith of the Kurrachee brigade of Royal Artillery.—*Sind News*, April 28.

THE Buujara murder case has, of late, excited considerable agitation and anxiety among the public of this place, and hundreds of people flock to the Court to witness its trial. The accused are represented by Mr. Nanabhai Haridas of the Bombay High Court, and are reported to have sent for our able barrister Mr. Anstey to conduct their case in the Court of Sessions. A local investigation was held by Mr. Jugjeewandas Khoosaldas, the Deputy Magistrate F. P., but what the result of it was we do not know.—*Guzerat Mitra*, May 1.

THE long-expected ship Speedwell, which left London on the 29th September last, with machinery for Government, arrived in harbour yesterday. She spoke the following vessels:—October 20th, the ship Louisa from Amsterdam to Batavia, in lat. 32-10 N., long. 25-40 W.—Nov. 28th, ship Ganjam from Payte to Havre, lat. 19-10 S., long. 26-40. W.—March 20th, ship J. L. Hall from Bombay to Cochin, long. 11-20 N., lat. 74-5 E.—March 25, Tim Whiffler from Bombay to Rangoon, lat. 13-40. N., long. 78-25 E.—*Sind News*, April 28.

THE POONA DEFAMATION CASE.—Yesterday Mr. George Aitkinson, serjeant-at-law, appeared for the accused, when more witnesses were examined for the prosecution, and in the afternoon at 3 o'clock Dr. Fraser went to the residence of Gooroo Sunkracharry in the city, and examined him as a witness. The Gooroo stated that he had only directed the accused to read out the printed notification which was a reply to the letter that appeared in the *Dynan Prakash*, but that he did not authorize them to call *Gorag* (*a Kalay*). We believe the prosecution was closed yesterday, and to-day the witnesses for the defence will be examined.—*Poona Observer*, May 3.

OWING to the departure from Sind, within the last few days, of no less than 7 or 8 Deputy Collectors, a greater number of whom belonged to the uncovenanted service, it was pretty generally felt that some extraordinary changes would take place at no distant date in the administration of this province. We now learn with no surprise that the Government have decided upon the nomination of junior members of the Covenanted Civil service to posts of Deputy Collectors, hitherto so ably filled by a staff of uncovenanted officers, whose fate with regard to advancement in the service of Government seems evidently to be sealed. We may mention that two members Civil Service are expected here in the mail steamer from Bombay to-day, and it is stated that both of them will be placed in charge of districts in the Shikarpoor Collectorate.—*Sind News*, April 28.

MR. MOROBA CANOBA EXCOMMUNICATED.—A meeting of the Patharee Prabhoo community was held on the night of Tuesday the 29th ultimo, and passed the following resolution regarding the excommunication of Rao Bahadoor Moroba Canoba, and his relatives:—"It being proved that Moroba Canoba did, on the morning of Saturday the 26th March 1870, at his Gowala house, re-marry with a Patharee Prabhoo widow, named Bhoolabai, the daughter of Bhowanee Sunkur Raghawanad, and widow of the late Wassoodew Rugnath Dadajee, and that Bhugwuntrao Dinnathjee *alias* Puthur, also a member of the Patharee Prabhoo community officiated at the said re-marriage in the character of parent of the said Bhoolabai, and performed her kuniadan, it was unanimously resolved that the said Moroba, Bhoolabai widow, and Bhugwuntrow Dinnathjee, be, and they were then and there respectively (pursuant to the preceding resolution) declared to be excommunicated from the Patharee Prabhoo community."—*Poona Observer*, May 3.

THE BOMBAY ACADEMY OF MUSIC.

THE first concert of the Bombay Academy of Music—an institution which everybody wishes well—came off at the Nunnery, Mazagon, on Monday night. It was gratifying to see a large attendance. The ladies, by turning out so strong, showed that they felt an interest in the Academy. It is a very suitable hall that the concert was given in, and the Academy may be congratulated on having secured a good commodious bungalow. The entertainment gave much satisfaction. Mrs. Buxton is not only a cultivated, competent teacher but a pleasing singer and pianist, and she was ably assisted by Mr. Herberte Scuse and two amateurs, a tenor and a baritone. In a cavatina from "Il Barbiere," Mrs. Buxton rendered many difficult passages with ease and success. When she sang "Home, Sweet Home" she was encored, and favoured the audience with "Coming through the rye." Mr. Scuse also got an encore for his "Thou art so near and yet so far," and, continuing the apostrophising style, proceeded to address his "Pretty Jane" in language familiar to most of our readers. The soloes of "The Wolf" and "Ad una bella" were creditably done by the amateurs. Signor Zelman did his part as pianist well. He is, also, we believe a very accomplished theoretical musician. Herr Schmuck gave an admirable solo on the violin.

DEATH OF CAPTAIN BONFELLOW.

WE regret very much to intimate that yesterday morning a telegram was received in Bombay from Calcutta announcing that Captain Bonfellow, of the s.s. Krishna, had fallen overboard on Monday night, and had been drowned, and that the Krishna, which was to have sailed from Calcutta yesterday morning, had in consequence of the melancholy event been detained for a day. Captain Bonfellow was well-known and esteemed in Bombay. On his voyages between Bombay and Suez he won the esteem of a large number of people who proceeded with him as passengers, and during the months in which he acted as Superintendent of the Company he made a great many friends in Bombay, who will read with deep regret the intelligence of his melancholy death. Captain Bonfellow was first employed by the Bombay and Bengal Steam-Ship Company in June 1864, and superintended the building of the Koina and Bhima at home, and came out in command of the latter vessel in March 1865. In 1866 he was promoted to the Yamuna. He returned home early in 1867, and came out again about the latter end of that year, when he took command of the Gunga and afterwards of the Krishna. He acted as the Company's Superintendent in Bombay from June to January last, and on Captain Coburn's return rejoined the Krishna. On the death of Captain Bonfellow becoming known yesterday, the s.s. Neera's colours were lowered to the half-mast.

A PARSEE "ABUSE" CASE.

IN the Fort Police Court yesterday before Mr. Connon, Cursetjee Jamsetjee and Jamsetjee Dadabhoy Wadia were charged by Ardaseer Jehanghier Framjee with having used towards them abusive words calculated to provoke a breach of the peace.

Mr. Jehanghier Merwanjee appeared for the prosecution, Mr. Peile for the defence.

Simon V. Quadros, Sheriff's bailiff, was the first witness, and on examination for the prosecution he said he remembered removing a Parsee lady from the Parsee Matrimonial Court to the Sheriff's office on 2nd April. The judge directed him to take that young lady into custody and that if she agreed to go to her husband then he was to release her, but if not she must go to jail for a month. As he was leaving the Court witness heard Ardaseer (the lady's husband) say *jao, jao*. A great crowd followed him from the Court and a number of them wanted to get into the Sheriff's office but he would not allow that. There was a deal of noise and abusive language but he could not say who used it. Ardaseer was following him; he thought he wanted to come into the office. Witness heard him say "Don't allow anybody to come in; that is a bad character." Witness delivered up the lady to Mr. Malins who was in the office. It was in the High Court that prosecutor said *jao, jao*.

The Magistrate—You ought not to allude to anything that happened within the precincts of the High Court, Mr. Jehanghier, it is quite able to protect its own dignity. Though it is a place of public resort the judges there are quite able to maintain the dignity of their Court.

Witness on further examination said there was not in his hearing any disturbance between the father and husband of the girl when on the steps up to the Sheriff's office.

Merwanjee Sorabjee was next called, and he deposed that the defendant Cursetjee got on the steps and then Ardaseer said to the bailiff "What business has this man between me and my wife?" Then he was turned out and Cursetjee used indecent language regarding Ardaseer. Jamsetjee also used similar language.

On cross-examination by Mr. Peile this witness said he knew one Bhicajee who was a priest as well as himself. He did not tell Bhicajee he (witness) was not at the Court; he asked why Bhicajee was not at it. That was true, why should he tell a falsehood? Mr. Quadros went into the office after the abusive language was used, and so he must have heard it.

Mr. Peile—Mr. Quadros says he did not, so that he or you must be telling a lie.

Witness—God knows; I heard it with my own ears. Ardaseer did not swear and use bad language. He used the remark that defendant should not abuse him and that he would not use such language there again.

One of the Sheriff's peons was next called. He saw a crowd of Parsees at the office, but how could he, he asked, say who they were? He saw the bailiff taking a lady to the office and all the Parsee logue following; but how could he tell who were there? That one with the spectacles (the lady's father) was there. Witness did not hear bad language used; he drank water and went away to his work immediately. He did not know whether the Parsees went into the office nor did he hear Mr. Quadros say anything to the crowd;—he had been here telling them for the last five minutes that he saw nothing (a laugh.)

The Magistrate—I have no hesitation in saying, Mr. Jehanghier, though you have conducted it as well as any skilled advocate could, that this is a most trumpery case. I will not say anything more about the case, but in exercise of my authority under section 102 of Act 13 of 1856, in dismissing the case, which I now do, I order the complainant to pay as costs to each of the defendants the sum of Rs. 50.

SIR ALEXANDER GRANT.

As the subscribers to the Grant Testimonial Fund might be anxious to know what is being done in the matter of the testimonial, we (*Indu Prakash*) are requested by the secretary to publish the following extract from Sir Alexander Grant's letter to the Secretary:—

"As to the picture it is nearly finished, and is considered very good. The artist wishes to exhibit it in the galleries of the Royal Academy in London, which are open from the 1st of May to the end of August. After that time it will be despatched to Bombay. Perhaps photographs of it may be sent out beforehand. Will you let me know whether the picture is to be considered as having been painted for 'Elphinstone College' or for 'the University of Bombay?' I should prefer the latter, if subscribers do not object. The picture when it arrives might be placed in Elphinstone College till the University building is ready. With regard to your proposal to found a prize in Moral Philosophy out of the residue of the fund, it meets my cordial approval. But I would counsel you to wait till after the arrival of the picture in the autumn, in order that you may see whether there are any further demands on the reserve fund in the shape of charges for carriage, &c. The prize might be announced at the winter convocation of 1870-71."

GIRGAUM POLICE COURT.—30TH MAY.

(Before R. H. SHOWELL, Esq.)

ASSAULT.—Thomas Harris, an European, was charged with assaulting one Sulliman Essa, and was fined Rs. 10, with the alternative of ten days' imprisonment.

THEFT.—A Hindoo was charged with stealing a kettle belonging to James Macarthy, and was on conviction sentenced to ten days' rigorous imprisonment.

COURTS MARTIAL.

AT an European district court martial assembled at Poona on the 18th ultimo, under the presidency of Major Thoyts, Private Joseph Allen Young, of the 1st Battalion 2nd Queen's Regiment, was arraigned for having at Poona, on the 12th April last, absented himself from the regiment without leave, and also spoiled and lost by neglect articles of his wearing apparel. The court found the prisoner guilty under all the charges, and sentenced him to be imprisoned with hard labour for fifty-six days, and further to be put under stoppages until the cost of the articles be made good. Colonel the Hon'ble E. Massey confirmed the sentence.

Private William Smith, of the 1st Battalion 2nd Queen's Regiment, was tried by a European district court martial, which assembled on the 13th ultimo, under the presidency of Major Thoyts, for having absented himself from the regiment without leave, and spoiled, and lost by neglect, articles of his wearing apparel. The court found the prisoner guilty, and sentenced him to be imprisoned with hard labour for one hundred and twelve days, and to be put under stoppages of pay until he should make good the articles. He was further sentenced to be discharged with ignominy from Her Majesty's service, and also to be marked with the letters B. C.

The court was ordered to re-assemble by the Honorable Colonel Massey to re-consider their sentence. After re-assembly they adhered to their former sentence, which the Honorable Colonel Massey has confirmed, making the following remarks:—

"Confirmed; but I withhold my approval of the sentence of the court, as I consider that the punishment awarded is excessive, and I cannot refrain from expressing my regret that the court has thought proper to ignore the recommendation which I caused to be conveyed to it in the letter ordering its re-assembly, for the purpose of re-considering its sentence, and in which 'communication the recent orders of the Commander-in-Chief were quoted in which His Excellency directs the attention of officers presiding over courts martial to para. 760 of the Queen's Regulations, which enjoins the exercise of a careful discrimination in applying the quantum of punishment to the nature and degree of the offence, and as, in my opinion, this caution has not been acted up to in the present instance, I feel it to be my duty, in consequence of the court having been determined to adhere to its former sentence, to exercise the discretionary power vested in me as confirming officer, therefore I remit twenty-eight days of the imprisonment awarded, likewise the discharge of the prisoner from Her Majesty's service with ignominy, also the marking of the prisoner with the letters B. C."

CHAMPION WRESTLERS.

THE Mahomedan community of Madras is just now in a state of excitement, as a wrestling match between the champion wrestler of Madras and the champion wrestler of Mysore, both Mahomedans, is on the tapis the stake being a pair of massive silver anklets and the championship of Southern India. The anklet is the distinguishing badge of a wrestler, and is only worn by a champion in the art; each of the combatants under notice wears one, won in their respective provinces, but the winner on the present occasion is to take both. The Mysore man was the challenger and the two wrestlers have already met twice on the Perambore Parade ground; on both occasions however the meeting terminated in a draw. At the first meet the wrestlers set to in right good style, but after an hour's working neither came to the ground and the meet was adjourned, the Mysore man being the favourite. The second meet came off last Saturday when after about half an hour's fighting the Madrassee in a very skilful manœuvre brought his antagonist to the ground on all fours; a throw on the back and shoulders is however the winning point in wrestling, and before this could be accomplished, the crowd became so intensely excited that they broke through the lists, police, and everything else and cramped the wrestlers, so that they had to separate for that evening. The interest taken by the natives in the event is so great that numbers have come from Bangalore and other places on the line of railway simply to witness the match, and the crowds on the ground, not taking into account the numerous hacks and jutkas, must have numbered some thousands.—*Madras Times*, April 29.

INDIAN ITEMS.

IN England the season for fires generally commences in autumn. In India, however, we have them during the hot weather. The first of the season in Nagpore made its appearance on Sunday night last in the Etwaree Bazaar in the city (Nagpore) when a large number of houses were burnt down, and property to the amount of about two lakhs was destroyed.—*Central India Times*, April 30th.

A NATIVE contemporary tells a capital story of an *Ekka* driver who wagered that he would drive his horse from Lahore to Umritsur "at the same speed as the railway." He reached the end of his journey before the train, but "the horse died from exhaustion on his arrival." That of course. But the best of the joke is that the authorities are entreated to interfere to prevent a recurrence "of such cruelties."—*Delhi Gazette*.

THE furnace-blast breezes from the land have already set in, and the backs of bound books, and rattan mats around us are curling up wonderfully. Our late cool season having proved much cooler than usual we had hoped that our hot months would be less tiresome, but the early in-setting of the hot winds is not encouraging. However, heat and health are nearly allied, and so long as one can keep clear of fever, there is little for industrious and abstemious folk to quarrel about. For the comparatively idle man the *statu quo* is possibly trying.—*Madras Mail*, April 29.

LORD NAPIER, and the Honorable John, of that ilk either cannot, or will not read the monosyllable in white letters on the black board that the police have put up at the southern end of the Cooum lattice bridge. That word is:—"Walk," in English, Hindustani, Tamil, and Telugu. It is, we admit, a dreadful penance to have to walk one's horse over a long bridge that stretches across a piece of pestiferous, sewaged, stagnant water; but the police say that it is necessary for the public safety that the ordeal should be undergone, and the public at large, while in their hearts cursing the precious department that produced such a bridge, admit that the police are right, and comply with the rule of the road. But Lord Napier and the Honorable John act as though they are superior to the law, and while the former gaily trots his horse across, the latter, proud of being a good whip, tools his dog-cart over in fine style, and at a pace that, bearing in mind ye stinks of the locality, other people must envy. It is somewhat imprudent for Government House to set an example of this kind. Law-makers should be also law-keepers.—*Madras Mail*.

THE case of the Concentrated Wort Company vs. Major-General Whistler and seven others, was heard before the Superintendent of the Division, Captain Tredway Clarke, on Friday and Saturday last. Judgment will be given on Monday next. The plaintiffs who carry on business in London sued the defendants for the sum of Rs. 45,292-4-0, being the amount due on account of a consignment of concentrated wort and hops sent to their order in 1865 for the Mysore brewery. Subsequently they refused to take the delivery, and the plaintiffs sold a portion and crediting the Mysore Brewery Company for the amount realized, they sued for the remainder due. Mr. Miller, instructed by Mr. Tasker, appeared for plaintiffs, and Messrs. P. B. Gordon, E. S. Smith, J. A. Lazaro and Strenavassa Achari for defendant. The case was originally instituted in 1867, but owing to the law's delays, and the appointment of a Commission to examine witnesses in England, has been postponed up to the present time. It has excited much interest, and we shall be glad to publish Captain Clarke's judgment, at the earliest opportunity.—*Bangalore Herald*, April 28.

A RUMOUR that Lord Napier's term of service here, which otherwise would expire on the 22nd March next, has been extended two years, owes its origin to inventive genius. His Lordship might probably wish to remain that time in a position for which he is now fairly qualified, but the appointment rests with the Secretary of State for India in Council, and we can see no reason to expect that a precedent will be now established that may hereafter prove rather embarrassing. Lord Napier might have done worse—he might also have done better, but he has done nothing of any moment beyond standing in *loco parentis* to this journal. To extend his term, and to refuse to show the same courtesy to Sir Seymour Fitzgerald and to Lord Mayo, when their time is up, would be an invidious distinction that Mr. Gladstone and the Duke of Argyll are not likely to be guilty of. Lord Napier will, we believe, return home next April with an improved reputation in some particulars, and being a Lord, a Scot, and affability personified, besides being in the prime of life, and certainly a talented man, he should stand a good chance of the Governorship of Victoria, Australia, which post Viscount Canterbury resigns in June of next year. The official salary of that appointment is £10,000 a year, and the climate superb.—*Madras Mail*.

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THE NEW INCOME TAX ACT.

NATIVE "INDIGNATION" MEETING.

A very large and influential meeting of the members of the Bombay Association and the native inhabitants of Bombay was held in the Town Hall on Monday afternoon for the purpose of "approving a memorial to the Secretary of State for India to disallow the Indian Income-tax of this year and place the management of the financial affairs of India on a sound and satisfactory footing." The meeting was called for four o'clock and by shortly after that hour every available sitting space in the hall was filled: indeed such a meeting has rarely been seen in Bombay.

On the motion of Mr. Cursetjee Nusserwanjee Cama, seconded by Mr. Nacoda Mahomed Ali Rogay, the Hon. Munguldas Nuthoobhoy was called to the chair.

After the Secretary of the Bombay Association (Mr. Nowrojee Furdoonjee) had read the notice which he had published convening the meeting,

The Chairman rose and said—Gentlemen,—You have been invited here to-day for the purpose of considering and adopting a memorial to Her Majesty's Secretary of State for India against the heavy, unnecessary and odious tax imposed by the Indian Income-tax Act of 1870, and for placing the management of the financial affairs of India on a sound and satisfactory footing. While every effort is being made in England to keep down the income-tax rate, in India, gentlemen, every opportunity is taken to enhance it. In England, which is a hundred times more rich than India, the income-tax rate for this year is only four pence in the pound—while out here it has been fixed at the very high rate of seven pence. But what is more astonishing, if you look to the schedule attached to the Income-tax Act, you will find that the poorer classes of the people have to pay a higher rate than their richer brethren. Persons earning Rs. 500 will have to pay 19-8 or nearly 4 per cent thereon for their income-tax. This is really taxing the poor heavier than the rich by a side wind. Gentlemen, if we had passed under exceptional times as we unfortunately did in 1858—if internal disorders had to be quelled or foreign wars to be conducted—there would have been some reason for saddling us with a heavy and oppressive income-tax, and I am sure that we would all have loyally supported the Government. But what is the immediate cause of the present exorbitant increase? It is made simply and openly for the purpose of carrying on extravagant public works. Gentlemen, I could say a great deal on this subject, but I would rather not anticipate the gentlemen who will shortly move the different resolutions which have been entrusted to their care. The memorial which will be submitted to you for adoption has been prepared with great care by the committee of the Bombay Association with the assistance of their able secretary, and I am sure it will meet with your entire approval. With these few remarks I now beg to call on my esteemed friend, Sir Jamsetjee, to move the first resolution. (Much applause.)

Mr. Nowrojee here translated the Chairman's remarks for the benefit of many of those present, and they were again received with approbation—with we might say, vernacular murmurs and gesticulations of assent.

Sir Jamsetjee Jejeebhoy then rose to move the first resolution which was as follows :—

"That this meeting protests against the unconstitutional proceeding of the Council of the Governor General of India for making Laws and Regulations in passing the Indian Income Tax Act of 1870 with undue haste without giving full publicity to the proposed measure and without affording to the people any opportunity to represent their views and objections.

In moving this resolution, Sir Jamsetjee said—Mr. Chairman and Gentlemen,—Before asking you to declare your opinion on this resolution, let me beg your indulgence for a few minutes while I make one or two observations. We have not met here in any spirit of hostility to the British Government. We do not suppose that the Government can be carried on without a great expenditure of money; and I am quite sure that all here assembled, true and loyal men, will agree with me when I say that we are not unwilling to contribute our share to the necessary expenses of Government. (Hear, hear.) We think it, however, exceedingly hard, if not altogether unfair and unjust, that comparatively few should be made to bear so large a portion of those expenses, as they are doomed to bear under the provision which lately passed into law. The land tax and the salt tax are taxes which are incident upon the whole population; the excise duties on opium and spirits are paid by those who voluntarily choose to indulge in these luxuries. But the income-tax falls wholly upon a few: it has been estimated upon one in a thousand of the population. I am, however, not one of those who are opposed altogether to *any* income-tax. The land tax, and all the indirect taxes such as the two I have named, fall upon rich and poor alike; and I do not object to the principle of a direct tax, such as an income-tax,—one easily and cheaply collected, which makes the richer classes bear rather more than what might be considered their strictly equitable, that is, exactly proportional, share of the public burdens. The richer classes have more at stake in the country than the poorer; they are more interested in the maintenance of peace and the upholding of public credit than those who, having little of this world's goods have little to lose in the event of the occurrence of any public calamity; so that I am quite of opinion that it is not unreasonable for them to be called upon to pay somewhat more than what I just now called their strictly equitable, that is exactly proportional, share of the public taxes. And seeing that the one per cent. income-tax called forth no great feeling of disapprobation and the one and a half per cent. very little more, it appears to me that the taxed community tacitly assented to the reasonableness of this principle. I do not then object to an income-tax, as such; for I look upon it as a means whereby the richer are made to bear a burden: it may not be an excessive one beyond what is borne by rich and poor alike. But, gentlemen, there is a limit to the extra burden, (I mean the burden beyond their proportional one,) which the wealthier classes should be called upon to bear. Let the weight of this extra burden be made unduly heavy, and the rich are oppressed. I am willing to admit that oppressing the poor is more iniquitous than oppressing the more wealthy, but surely the latter is iniquitous too, as well as a political blunder. Many members of that portion of the community which has borne and is contented to bear a reasonable amount of extra burden for the country's good will groan under the weight of the present heavy taxation; many, no doubt, will be crushed beneath it, and be reduced to the level of those who are too poor to be touched by any income-tax at all;—so that it is the *excessiveness* of the income-tax that we object to. It does not require me to make plain to you the crushing severity with which the tax now falls upon the few who are affected by it. Again, because the tax falls upon a few, its yield is, and must be, comparatively insignificant; and it appears to me that when the Government becomes cognizant of the great dissatisfaction which this increased tax has caused among the most intelligent, loyal, and devoted, of its subjects, it will pause to consider whether this comparatively insignificant amount is worth getting at the price. Now *I* claim to be a loyal and devoted subject of the Queen. (Applause.) I yield to no man in loyalty and devotedness. I am therefore exceedingly sorry that a feeling of dissatisfaction, so widespread and so deep as that which the imposition of this tax has called forth, should have arisen against the Government. I do not remember any occasion upon which all classes of the community have been so unanimous as they are upon this one—(hear, hear,)—in disapproving, protesting against, and regarding generally as morally and politically wrong, the late Act of the Legislative Council of India, and it appears to me that if, when the Act was first proposed the Government of India, had known or had reason to suspect the universality of the feeling of disapprobation with which its passing would be regarded, it never would have passed at all. The great mischief therefore that has been wrought—for surely the passing of a measure universally reprobated is a mischief—was all brought about by the undue haste, with which the Bill was forced through the Council and passed into law. (Hear, hear.) Nobody outside the Council Chamber knew that such a measure was even under contemplation. Government therefore—one can hardly help saying wilfully—deprived itself of the opportunity of discovering what public opinion on the proposed measure was. Had it sounded public opinion on the proposed measure, who can tell how its proceedings might have been modified? Of course we do not now expect that the opinion of the public should be asked with regard to every measure to be proposed in the Council, whatever may be the case a dozen or twenty years hence; but it is not difficult to decide in a general way, which measures should be submitted to the Council with a knowledge of what public opinion is, concerning them, and which should or might be submitted to Council without such knowledge. In this case incalculable evil has, I think, resulted, from the Government of India following the course it thought fit to adopt, namely, to push their proposed measure with altogether unusual haste, through the Council, and force it into law, without consulting, apparently without caring for, public opinion at all. I hope therefore you will, by a unanimous vote in favour of the resolution I have had the honour to propose, show that you agree with me. By so doing you will, I am fully persuaded, not weaken the Government; but, by doing what you can, to prevent a similar course being followed in future, you will be preventing the Government if possible from weakening itself by loosing, through its own acts, the bonds which at present unite to it, all true, peace-loving, and loyal men. (Applause.) The worthy Baronet concluded by moving the adoption of the resolution.

Mr. Hormusjee Dadabhoy Vakeel then said—Mr. Chairman and Gentlemen,—I have the honour to second the resolution which has been proposed by Sir Jamsetjee Jejeebhoy. I do so under a profound sense of my duties as a citizen of this vast empire. To protest against the arbitrary imposition of so odious a tax as the income-tax is but only a right but it is also a duty. It would be a dereliction of the duty which we owe to the power wielding the destinies of eighteen millions of human beings were we to maintain silence on this and so lead the authorities at home to suppose that the measure in question has the acquiescence, if not the cordial approval, of the people. The resolution is not conceived in a spirit of opposition to the Government of India: far from it. Of all the functions which a citizen can be called upon to exercise, what can be more important than that of freely and respectfully submitting our objections to a measure which we conscientiously believe to be unjust?—the more so when that measure is passed into law with undue, I might almost have said with indecent, haste. The Government of India has committed a grievous error in not affording the public opportunity for discussion and reflection prior to the enactment of the Income Tax Act of 1870. They have neglected to avail themselves of the results of the deliberations of those who study finance as a science and who make it a point to keep up their acquaintance with all that pertains to the administration of the finances of India. And what is the plea brought forward for this haste? Any impending war? No. Any necessity for making a prompt payment to save the credit of the State? No. Any remittance in a case where delay would be disastrous and discussion fatal? No; no such thing. And yet Sir Richard Temple and the Viceroy seem to plead necessity as a justification for a departure from the ordinary course adopted in the enactment of any measure from its first stage when the proposer asks for leave to introduce it. Now let us not be deluded by words. Though the Indian Council's Act of 1861 contains no provision securing to the people a voice in matters relating to the passing of a law, yet this Act provides for the admission of Europeans and natives of India, independent of the Government of India, to take part in the work of legislation. The despatch of Her Majesty's Secretary of State for India to the Government of India, No. 14, dated the 9th August 1861, contains a weighty recommendation to the effect that no law, except one arising out of some pressing emergency, should be passed without full opportunity for mature deliberation and discussion, and that the intervals of discussion should be such as to allow the members of Council adequate opportunity of reflection and inquiry. And the utility of this principle was affirmed by the Government of India in a letter to the Government of Bombay, dated 11th December 1861, No. 2,422. It contains an expression of opinion that the rules of the Council should provide ample time not only for the discussion of the measures introduced but also for their publication, so that the public may have a full opportunity of submitting such representations to the Council regarding any pending measure as they desire to make. It cannot be said that the Income Tax Act was a measure of minor importance. The yield of the tax is estimated to reach the sum of £2,180,000. It is intended, in fact, to cover the deficit. In regard to a measure of this kind Mr. Chapman, who represents the Bombay presidency, complained that he had no opportunity for making himself acquainted with its reasons and that it was opposed to his judgment. The other non-official members denounced the tax in no measured terms. If this measure was not a foregone conclusion, I should like to know what that word means. The bill was read on a Saturday, passed into law on the Tuesday following and officially promulgated on Wednesday next. And emergency is urged as an excuse for these unconstitutional proceedings! As if the emergency was greater now than that which existed in 1860, when the late financier Mr. Wilson introduced his bill for the levy of an income-tax. But is the plea sustainable? Does the Government of India mean or expect that the whole of the revenue derivable from this source would be collected in a few weeks? And if so, does it intend to appropriate these collections to any particular branch of the public expenditure which admits of no delay? And if these questions be answered in the negative, as they must be, because we all know the Act provides for payment by quarterly instalments, what becomes of the only plea put forward,—the plea of emergency? And what is the character of the measure which was thus hurried on by the Legislative Council? The most odious imaginable. It is as Mr. Mill says just in principle, in theory only, but it is in practice more unjust than many unjust taxes. It is aptly called a war tax,—the only reserve of Government in time of war when the necessity of the State will override every consideration as to the inequality of its incidence. It is an engine of oppression in the hands of the unscrupulous Collector panting to display his fiscal talents and eager to replenish the imperial treasury, feeling assured that the Government would not be blind to his merits. It awakens the intensest feelings of disaffection and disgust. Politically, therefore, the Income Tax Act is a great blunder, one of those blunders which may be described as worse than crimes. Who is responsible for it? The Viceroy says he is not, Sir R. Temple says he is not! "Measures not men" is an unmeaning phrase, and is often used as a cloak for unrighteous proceedings. Government says the magnificent income of £50,147,755 is inadequate to meet the legitimate requirements of the country! To show a surplus of £163,440, it stands in need of a revenue of £52,164,315! The first enquiry is, what is the cause of this deficit? The Viceroy admits that since the year 1866 the finances of India have been in a state of chronic deficit, and that up to the present moment they have not been in a satisfactory condition. No one can contemplate the rapid growth of the public expenditure without concern or amazement, for it may be safely affirmed that no Government can last long where causes are incessantly in operation tending to destroy the equilibrium between the revenue and the expenditure. Let us examine some of the items of revenue in detail. The land revenue, the main prop of Indian finances, in 1862 was £18,757,400. The actuals for 1868-69 for the same item of revenue are £20,242,575. It is estimated to yield for the year 1870-71 £21,023,632. This upward tendency is observable in almost every item, except opium. And yet we are told the income does not suffice. This is true in one sense; while corruption and peculation are rife in almost every great department of Government, no amount of income would suffice. The Public Works Department possesses special qualifications to return a minimum of work for a maximum of payment. Of the Commissariat, it may be said that it is organized to plunder the Government, or rather the tax-paying community of India. In some cases even the thin veil of decency is thrown aside, so confident are some of these depredators of the public revenue. The guaranteed railway companies feed largely on the revenue; £45,000,000 is no small amount, considering the poverty of this country. Sir, if we had time enough I should have shown that expenditure under certain heads,—notably, the Home Charges strictly so called, and the Public Works—has swelled to unreasonable proportions. The Viceroy declared the other day that from the year 1866, "We," that is the Government of India, "have spent on ordinary expenditure upwards of £65,000,000 more than we ought to have done." Curtailment is possible. But we have not an independent financier to lay the axe at the root of the evil, to protest when the budget grant is exceeded. Fiscal science does not consist in simply adding up the totals of the receipts and the expense. We want a financier who could tie down every department to its budget grant; who can scrutinize the expenditure, as given in detail; who can fearlessly expose incompetence or neglect on the part of the highly-paid agents of Government, and who would disdain to retain his office if his calculations were seriously interfered with either in this country or in England without adequate reasons. India had such a financier in Mr. Laing. But the bane of the country is the excessive centralization of power in the Supreme Council. Even uniformity may be purchased at an immense cost. Irrespective of the capabilities of the different provinces, legislation from Calcutta proceeds at an uniform and measured pace. Mr. John Bright in 1858 sounded the note of alarm. One single individual with no special qualifications, he said, was appointed to rule over a country containing twenty races, speaking twenty different languages. The barest semblance of official courtesy is preserved in communications from the Government of India to the subordinate Governments in matters connected with the imperial finances and not infrequently the same tone of thought and expression may be noticed in communications from the latter to the former. The correspondence between the Supreme Government and that of Bombay in regard to the decrease of expenditure of twelve and a half lac of rupees affords an additional illustration of this conflict. Under such a system what incentive have the subordinate Governments to practise rigid economy? Any solution of our present difficulties which does not go to the root of the evil will give only temporary relief. There was a time when centralization imparted coherence and firmness to the different provinces constituting the British territories. Now that the work of consolidation is over, and the Queen is enthroned in the hearts and affections of her Indian subjects, it acts as a clog on the free presidencial action. Any reform in the direction of finance must eliminate this disturbing cause, so powerful in its operation and so disastrous in its consequences. Then, and not until then, we may expect to see a healthy spirit of rivalry among the several presidencies. We may then reasonably expect rigid economy enforced in every department of Government—and who can foretell the stupendous results of such a change? (Applause.)

The resolution was then unanimously carried.

Mr. Venayekrao Juggonathjee Sunkersett in proposing the second resolution said—Before moving the resolution which has been entrusted to me, I should like to say a few words in support of it, expressing as it does in unmistakeable terms the disgust with which the recent financial *coup* is universally regarded. When the late Mr. Wilson was about to introduce the income-tax for the first time into India, the Bombay Association was foremost in opposing it, and the records of the Association will show the number of memorials and representations that have from time to time gone forth from that body complaining of the obnoxious nature of the impost arising out of its unsuitableness to the conditions of society in this country. This tax we have been often told is one that would be reserved for public emergencies, a principle to which we may willingly assent, but what is the emergency which has given birth to this monster of 3⅛ per cent? Is it war, or is the good faith of the British Government in its financial relations in danger? We look in vain for a justification of the measure, at a time, too, when we may be said to be overburdened by the weight of local taxation. I trust it will not be considered a digression when I say that to our esteemed Governor, His Excellency Sir Seymour Fitzgerald, is due the credit of putting a stop to the certificate tax, and any boon of this kind is one that is hailed with joy by those who are affected by it. As I have already said, the Bombay Association has ever been foremost in representing to the Government the demoralizing tendency which the levy of an income-tax must exercise in this country—a fact which that wise and good statesman Sir Charles Trevelyan sacrificed so much in maintaining. His memory will ever remain dear to us as the friend of the people of India, and our own community will always be proud to be the possessor of his life-like portrait which will furnish to our posterity an example of our regard for one who, sinking every personal consideration, stood courageously forth to perform a high duty to his Government and the people under their rule, whose happiness has ever been his greatest care and watchword. It is due to the tax-payers of India that any measure involving their interests should not be hurriedly carried through the Viceregal Council, as was the case in regard to the Income Tax Bill. The proper rules which are made for regulating such assemblies and which act in a measure as a safeguard were suspended to facilitate the clap-trap devices of the Financial Department. No opportunity whatever was given to ascertain the feelings of the people or to hear their objections; indeed from the report of the Council meeting which passed the obnoxious measure, it appears that the native element was not at all represented. In fact it was altogether a one-sided measure hurried indecently into law. I am an advocate of the institution of Legislative Councils for India, and I think it is one of the greatest boons given to this country, but I submit that they should not be made the engine of oppression. Laws should be steadily made, that the people might not be led to take alarm at new measures but be gradually reconciled to them, and proper latitude which the rules allow should be given to the people to have their views elicited. Nothing of the kind was however done in this case, and all here present will agree with me that there was no emergency for this precipitate step which the financial member has taken. I shall on a future occasion urge on the attention of the Bombay Association the desirability of their adopting a respectful memorial insisting on the necessity for giving people sufficient time to make known their wants and grievances. Our proceedings of to-day will demonstrate that though loyal and devoted subjects of the British Crown, yet we are fully alive to the wrong which has been inflicted upon us, and that in accordance with the right enjoyed by us under the British constitution, we appeal to Her Majesty's Secretary of State to come to our rescue to disallow a measure which is not only unjust and unequal, but one which must encourage cruel oppression in its operation, such as no enlightened Government should for a moment tolerate. The question of the curtailment of expenditure so as to balance accounts is so important a subject, that I will safely leave the task of discussing it to my friends who intend to take a prominent part in the present meeting; but before sitting down I will be permitted I hope to say that the large drains on the resources of India which are made by the Home authorities ought to be put a stop to. The Association I hope by their action this evening will convince the public that they are determined by all legitimate means, and especially by respectful representation to annihilate their old foe, the income-tax. (Applause). Mr. Veneyekrao concluded by moving the following resolution :—

"That in the opinion of this meeting the income tax is unnecessary, and that it is unjust, unequal in incidence, oppressive in practice, and demoralizing in its tendency."

This resolution was seconded by Mr. Kessowjee Naik and at once carried.

Mr. Narayen Vasudewjee proposed the next resolution which was follows :—

"That this meeting is impressed with conviction that the revenues of British India are amply sufficient for the efficient administration and all the legitimate wants and requirements of the country, that no emergency has arisen to justify additional taxation, and that if the charges of constructing extensive public works of a permanent nature were met by terminable loans for fixed periods, instead of being defrayed from the current revenue, one main cause of deficit in the finances of India would be eliminated."

In supporting this resolution Mr. Narayen said—Sir, although after what has fallen from the speakers who have preceded me there remains very little to say in support of the protest we are now recording, yet in proposing the resolution which has been entrusted to me I shall venture, with your permission, to make a few remarks. Throughout the whole of the budget of the Finance Minster one can see no traces of a masterly mind, able to grapple with such a large subject as the finances of this country. The revenues of India have risen from year to year, but unfortunately the expenditure too in the same ratio, and although we are living in profound peace, there seems, until the present financial policy is changed, very little hope of the growing and frightful expenditure being curtailed, or the taxes being placed on a sound and satisfactory footing. It is needless for us to say that India could never have been happier or even as happy, under the rule of any other nation in the world. England and America are in my mind the only countries on the surface of the globe, where such a thing as liberty really exists, and but for the English dominion this great country would have laboured under anarchy or despotism. But since England has accepted the trust under God's providence, she is under an obligation to govern us with her sense of justice and equity—our interests and those of England are identical, her prosperity is our own, and her troubles are ours too. It is therefore absurd to say that the institutions which have conduced to her welfare can do us any harm. If the financial statement of the Chancellor of the Exchequer placed before the country on 11th April last is so eminently satisfactory, that after disbursing £4,300,000 on account of the expenses of the Abyssinian War, after paying seven millions off the National debt, they can reduce the income tax to 4d., the sugar duty by one-half, and still retain a surplus of £331,000, why should our financial statement which presents a splendid income be such a decided failure? The reason is plain enough. It is because the nation there takes care to have the right man in the right place, whereas we are doomed to be victimized by men who are pitchforked into high places, which they are not by experience or previous antecedents entitled to hold. I believe in England itself if the Tory Ministry had been in power now, the last financial statement would not have been so satisfactory. In the present budget Sir Richard Temple seems to have ignored the salutary rule, that when any public works of a permanent nature have to be executed, the expenditure should be defrayed by terminable loans extending over 15 or 20 years, and repaid by the operation of something like a sinking fund. The principle is recognized in England in regard to dockyard fortifications, and other works of a permanent nature. Barracks and other public buildings are perhaps necessary, the former for the accommodation of the men whom England sends out to protect our lives and property, and it is only fair that the heroes supplied for the weal of this country should be taken care of. The construction of these barracks would save in after years the expenditure of putting up the wretched huts that have to be built annually for the accommodation of the troops, and therefore this large outlay, although at first sight may appear excessive, would in reality confer a financial benefit. But why the expenditure from which future generations would reap substantial benefit should be saddled upon us "all of a heap" is more than we can understand. It appears, that the grant for public works is divided into two classes—the one ordinary and the other extraordinary; the ordinary grant being charged to current revenue, and the extraordinary portion, which comprises works of a reproductive nature, being either provided for by loan, or charged to income when there is a surplus. Now, sir, the cost of the construction of these barracks and other public works of a permanent nature is intended to be defrayed out of income. When there is an excess of income over expenditure the course is fair and just, but to strain the resources of the country and to threaten the happiness and prosperity of the people, at a time like the present when there is a great depression in trade, simply for the purpose of ignoring a principle which is recognized in England in the making up of financial statements, is an ill-advised and unjust proceeding. The income-tax in a country like this should be an instrument in reserve for any great emergency; it was introduced in England itself under peculiar circumstances during the revolutionary war. The hasty and unconstitutional manner in which this income-tax measure was concocted the other day, in contemptuous disregard of the condition of the country and public opinion, clearly shows that the representation which this country is supposed to have in the Legislative Council of India is a farce and a delusion. The salt tax was raised lately. The policy in England is to increase revenue by reducing taxation. Now, if Government had any conception of the misery which the raising of a tax like the salt duty inflicts upon the poorer classes of the people, they would have hesitated before taking such an extreme measure. Things may appear with a *couleur de rose* tint in the Presidency towns or upon the heights of Simla, but I know from personal observation of cases of several poor families down the coast being obliged to cook their rice in sea water, or use the mud near the salt pans, because they have not the means wherewith to purchase the commodity, which Government in their wisdom have made so expensive. Let it, however, be said to the credit of this country, that it takes care of its poor. We require no poor rates nor a Poor Law Board; the wealthy classes pay all sorts of voluntary taxes to relieve destitution and misery amongst their fellow-subjects. Government with a view to grant relief to the Imperial Exchequer started various municipalities throughout India, and one would have thought that these municipal institutions which the Government introduced would have had a fair start. Unfortunately, as we know from bitter experience, our municipality was launched with a heavy load of debt, with a cumbersome legislative enactment to carry out the provisions of, and although the town has annually contributed a third of a million sterling for the requirements of the place, we were obliged lately to have recourse to the most obsolete form of taxation to produce an equilibrium between our income and expenditure. Nevertheless, the relief which the Government desired to give to the Treasury from all charges of local improvement which it had formerly to defray has been obtained, and after the assistance we have rendered it seems so unjust that this confiscatory tax should be imposed upon an already overtaxed community. In the House of Commons last year, in answer to the question of an hon'ble member Mr. Hamilton, the Right Hon'ble the Under Secretary of State admitted, or rather believed, "that dissatisfaction in India does prevail at the want of details in the Home charges." Now, sir, the Government of India has persistently kept the tax-paying public in ignorance of the complete details of all expenditure, and even the late Secretary of State went so far as to make the finances of India a convenience by paying the expenses of the ball to the Sultan of Turkey. The farcical reason assigned was, that it was done to propitiate the goodwill of our Mussulman fellow-subjects. We all know that the Mahomedans of this country have as much sympathy for their co-religionists in Europe as the Bhuddists of India have for those of Thibet or China. In fact, amongst the Mussulmans here who are of a different creed, there exists strong religious animosity. Under the heading of the Army charges would be found several items of wanton and reckless expenditure, which could be considerably reduced if the details were scrutinized. England was the last to appreciate that gigantic undertaking the Suez Canal, but the first to utilize it. Now, sir, the opening of the canal has afforded great facilities for the despatch to and from India of European troops, which ought to induce the authorities to reduce the reserve of British army and the heavy expenditure which this country has to pay, and will I suppose have to pay for years, for the steam transport service. If the returns of the cost of this service, the magnificent ships that lie at anchor in Bombay harbour, and the expense of placing them on this station were obtained, I believe they would show that the conveyance of each soldier which these ships have carried has cost the State three times the ordinary cost of a passage by the steamers that now run almost daily between Bombay and Europe. With a mixed population like that of India, such an impost as the income-tax is liable to various misinterpretations. The Budmashes will say that Government, not content with subsidizing Shere Ali last year, still fear the invasion from the mighty "Roosh," and are now asking the country to supply them with the sinews of war; the ignorant masses will take it as a *Shahjadaka Ticcus* to pay the Sowaree expenses of H. R. H. the Duke through India; and knowing as we do, that the Russian invasion upon the borders is as remote a contingency as a naval attack by the fleet of the King of Burmah, we must consider that this confiscatory tax is imposed upon us because our Finance Minister is above studying fiscal science, or is unwilling to take a general and comprehensive review of the whole question of our finances and taxation. (Applause.)

Mr. Morarjee Goculdass seconded the resolution and it was unanimously carried.

Mr. Nanabhoy Byramjee Jejeebhoy then said—Mr. Chairman and Gentlemen,—In moving the resolution that has been entrusted to me, I crave leave to make a few remarks. It is a matter of surprise, as well as disappointment, that the Government of India have not been able to meet the financial difficulty which they discovered about the middle of last year. If the present administration had followed the excellent example of the late lamented Governor-General of India, Lord Hardinge, who was able to make a reduction of one and a half crores of rupees in the military expenditure of India in a single year, the deficit would at once have disappeared, and the necessity of fresh and oppressive taxation would have been obviated, but we regret to find that the requisite measures for making every possible retrenchment in different departments have not been adopted. In fact, the Government of India do not appear to have the courage to make reductions which are necessary. They have already informed the Secretary of State that they are unable to make reductions beyond the amount which they have saved in the Public Works and one or two other departments. The saving they have thus effected has been totally absorbed by the large increase that has taken place in the ordinary public expenditure in the course of last year, amounting to one crore and a half, consequently there has been no nett gain, and the bulk of the enormous deficit of two and three quarters of crores had to be provided for. In order to extinguish this deficit the Government of India propose to levy heavy contributions from certain classes of the community by imposing an odious and oppressive income tax. The public expenditure in England has also been steadily increasing, and thereby the financial embarrassment of this country has been enhanced. For this the Government of India are not responsible. The authorities in England, to whom we are going to address our remonstrance will, we sincerely trust, comply with our reasonable prayer to grant us the relief which it is in their power to give, by making a considerable retrenchment in the enormous expenditure incurred in England out of the exhausted Indian Treasury, which expenditure has of late increased to so immense an extent that there can be no difficulty in making a large curtailment so as to save the necessity of additional taxation on the people of India who are already heavily taxed. The honorable chairman and other able speakers who have preceded me have done ample justice to the various important matters that have been brought before this meeting, which, I am happy to say, is one of the largest and most influential that I have had the pleasure of witnessing in Bombay. Gentlemen, it is therefore unnecessary for me further to trespass on your time and attention. I feel persuaded that the resolution I now propose will meet with your cordial approbation. (Applause.) It is as follows :—

"That this meeting is of opinion that the public expenditure for current purposes in this country, as in England, still admits of considerable reduction so as to keep it within the ordinary income."

Mr. Janardan S. Gadgil seconded the resolution, and in doing so said—The previous speakers have shown you the sudden and arbitrary proceeding of the Government of India in levying the income tax of 3⅛ per cent. against which we are memorializing this day—they have shown you that the original founder of the tax and all the financial ministers who succeeded him, up to Sir Richard Temple, have considered it to be a war tax, to be levied only in a time of extreme emergency—that no case has been made out for this extraordinary step which the Government of India has taken,—and that the whole financial policy of that Government requires a thorough sifting and revision in order to place the finances of India on a sound basis. As one of the truths which we expect to see established by such an investigation, is the proposition embodied in the present resolution that "the public expenditure in this country as well as England still admits of considerable reduction so as to keep it within the ordinary income" let us see, gentlemen, or rather show, whether our opinion is well or ill founded. Let us see what the opinion of the very wire-pullers of Indian finance, and the greatest statesmen of the day who have given any attention to Indian politics, is on this subject. Almost all the financial ministers have considered an annual expenditure of £12,500,000 upon the army to be ample, whereas the figure in the Budget for 1870-71 stands at £15,745,341. Here, gentlemen, according to the financial ministers themselves, is room for retrenchment to the extent of more than three millions. Military officers will perhaps maintain that not a pie can be reduced and that more is required, but, hear what that great statesman, John Bright, of whom my friend Mr. Hormasjee has already spoken to you—the statesman who, amidst the engrossing topics of Home politics, has always carved out time to study Indian subjects, who, fortunately for us, is one of the counsellors at this critical juncture of Her Gracious Majesty the Queen, to whom we are applying for redress, whose sympathetic heart feels as much for India as for England, whose honesty of purpose and fearlessness in declaring the truth are admitted even by his opponents, and to whose heart-stirring appeal in Parliament in 1858 we owe the Magna Charta of our liberty, her Gracious Majesty's Proclamation of 1859—hear, I say, the words of this great statesman. He says, in reference to India itself,—"There is not a country in the world that would not have been bankrupt long since, and plunged into irretrievable ruin, if the military authorities had been allowed to determine the amount of military force to be kept up, and the amount of revenue to be devoted to that purpose." The Government of India themselves inform us that they have proposed considerable reductions, not yet passed, and His Excellency the Viceroy is anxious to let the public know that the Government of India believe that £450,000 less than what we shall have to pay this year could have been sufficient for the military service of the empire. So far for the Army. Take now the Public Works, including under them extraordinary works such as Railways, &c., and the works executed by the Public Works Department, which His Excellency the Viceroy most emphatically asserts to be "that particular department of the Government over which the supreme administration exercise the greatest control." The sum to be spent on these works, His Excellency the Viceroy states as follows:—"In 1870-71, that is, in the ensuing year, in addition to the 7½ millions before referred to, we shall spend as our net charge on account of Railway interest £1,600,000, and the Railway companies under Government guarantee propose in the same year to spend upwards of £5,100,000 on contraction, making in all a total for the present year of upwards of £14,283,000." As to the proportion that the public works expenditure bears to the available revenue over which the Government of India has control, and which revenue is estimated at 28 millions, His Excellency the Viceroy observes :—"I find that the whole expenditure on public works—that is, the net expenditure—(deducting recoveries) amounts to £13,800,000 for this year, so that comparing that with our net available revenue we shall have spent on works of public utility during the past year something like 47 per cent. The percentage will be increased during the present year, so that in reality we expect to spend within the ensuing year on works of public utility in India a sum nearly equal to half of our entire available revenue, and I believe this is an effort in the direction of public improvement that has hardly ever been attempted by any other nation in the world." Taking it for granted as true that the world does not show another instance of such an effort in the direction of public improvement, may it not be retorted that perhaps the world does not also show another instance of such effort by causing public bankruptcy, to be avoided only by grinding war taxes? Would it not be prudent to keep the effort within the limit of solvency without a war tax. Turning from the Viceregal Executive Government to Subordinate Governments, what do we find? We find the Hon'ble Mr. Chapman, for a long time Chief Secretary to the Bombay Government, boldly asserting,—"For my own part, I entertain the belief very strongly that considerable savings might be effected under almost every head, by thorough and independent revisions. I believe there is an unnecessary amount of highly-paid agency employed in supervising our administration, and that in our efforts at retrenchment, we should begin at the top and not at the bottom. I have formerly stated in the Council my opinion of the value of the control over the expenditure of subordinate administrations exercised by the Government of India, and I now, on this important occasion, deliberately state that I believe this control to be of as unsatisfactory a character as it well can be. It consists in the Finance Office at Calcutta or Simla endeavouring to negative or to reduce every single application for expenditure, and that without any knowledge of what the real requirements of the several administrations are. It is a system of minute distrustful interference, which engenders a resentful spirit of opposition. In spite of all the efforts of the department, charges of all kinds continue to increase, while the machinery of Government is impeded by the friction occasioned." And now, gentlemen, permit me for a while to turn to the views of the great John Bright, of whom I have before spoken, on the subject of this reduction itself in Indian expenditure. I think it of more importance to place before you the opinions of men who are considered more or less as authorities on Indian matters, than make assertions which will at the best be considered my own crude individual ideas, and I shall therefore be not sparing of extracts. About the Civil service he says:—"The Civil Service, because it is bound up with those who were raised by it and who dispense the patronage of India, receive a rate of payment which would be incredible if we did not know it to be true, and which, knowing it to be true, we must admit to be monstrous. The East India Government scatters salaries about at Bombay, Calcutta, Madras, Agra, Lahore, and half a dozen other cities which are up to the mark of those of the Prime Minister and Secretaries of State in this country. These salaries are framed upon the theory that India is a mine of inexhaustible wealth, although no one has found it to be so but the members of the Civil Service of the East India Company. The policy of the Government is at the bottom of the constant deficit. The Chancellor of the Exchequer has twice recently declared that expenditure depends upon policy. That is as true in India as in England, and it is the policy that has been pursued there which renders the revenue liable to this constantly recurring deficit." About the military service I have read out to you an extract. And mark his prophetic words about an army beyond the means of Government to maintain:—"A large army will render it impossible for you to hold the country, for you will have a constantly increasing debt, and anarchy must inevitably overwhelm you in the end." A word, gentlemen, about Mr. Bright's opinion about the weight of taxation which we bear and against the increase of which we protest. He says,—"If I were now submitting the case of the population of India, I would say that the taxes of India are more onerous and oppressive than the taxes of any other country in the world. I think I could demonstrate that proposition to the House." And again,—"If the House will follow out the argument, they will come to the conclusion that the taxes of the people of India are oppressive to the last degree, and that the Government which has thus taxed them can be tolerated no longer." Let it be remembered that Mr. Bright pronounced this severe judgment when we paid only 30 millions a year as revenue. What would he say now, when we pay more than 52 millions? It requires also to be told that that great statesman, in arriving at the judgment he has arrived at, has not overlooked the considerations of the population and the cost of labour in India. In conclusion, I hope it will be seen, when the financial policy of the Government of India comes to be revised, that the expenditure of India can be kept within the current revenue without resorting to a war tax or any other tax, and that the hope of Mr. Bright and all the Indian people will be fully realized that—"No future historian will have to say that the arms of England in India were irresistible, and that an ancient empire fell before their victorious progress,—yet that finally India was avenged, because the power of her conquerors was broken by the intolerable burdens and evils which she cast upon her victim, and that this wrong was accomplished by a waste of human life and a waste of wealth which England, with all her power, was unable to bear." (Applause.)

The resolution was then carried.

Mr. Sorabjee Jamsetjee Jejeebhoy next said—Mr. Chairman and Gentlemen,—In proposing the fifth resolution I would call attention to the fact that our finances have never been on a very satisfactory footing, and it has taxed the energies of some of our most skilled administrators to make both ends meet to the satisfaction of the people. I would claim your attention to this last expression,—when I say the people, I mean every one who forms an individual unit in the State and is a tax-payer. It is no doubt a hard task to please every one, but we should do what in us lies to bring about the greatest happiness to the greatest number, a principle on which legislation of every kind should be based. We are at present labouring under the difficulty of being taxed by men eminent and worthy in every way, but in the knowledge they should possess to make themselves of use to the State or give confidence to the people. We are about raising a power in the State which must be acknowledged, and we must make it felt by a persistent resistance to those acts of the legislature which are obviously oppressive. It is with this view that I propose the next resolution, and in so doing I feel assured that I am doing no more than my duty, as it becomes us all. We have lately seen that Calcutta has chosen a wise and prudent course in the matter of debating the shortcomings of Sir Richard Temple's Budget, and it is very evident that we need men who will faithfully represent to the world what is due to us. The time has come when we should no longer be led like a sheep to the slaughter;—that as men loyal and every way worthy of trust we should have a voice in the expenditure of those millions which we are taxed so heavily to contribute. We should not tamely submit to the extortions of incompetent financiers, any more than we should to the extortions of the mere money lender. We are not in any way called upon to make up deficiences in the State exchequer by a sudden, unpalatable, and most obnoxious tug at our private purses. We are so deeply concerned in the matter, that it is right on our part to insist that the public fund should not only be properly administered, but that they are not frittered away on the merely fancied requirements of the Government. I cannot enter into particulars to illustrate what I would here impress upon you, but I will mention one simple fact which I trust will be conclusive. We have to pay in a very short time for the erection of unremunerative military works. These works when finished will last half a century. Is it fair, is it equitable that we should be taxed for benefits which are to be specially for the use of the next three generations? Here we see a want of that financial ability we should possess in the Minister—here also we see the loss of that State-craft which provides the burden only for the enjoyer of the benefit. I cannot be too emphatic in stating that the most important department of the legislature is finance; it is to the wise administration of our resources that we are indebted for our prosperity, and our united energies should be ceaseless in putting our finances on such a basis as will spare us not only from the scandal of tolerating such a state of things as we labour under at present, but should only end when we have obtained the position of a free people. It may be supposed that I would here aim at the formation of an Indian parliament, but the assembly here before me unites within itself the constituents of all that is necessary. If it is anything, it is an exposition of the feelings of the people on a point which is most interesting to themselves, and in voting bears out in likeness all that we require at the moment. Recognized as a legislative body it is not; but it will be our own fault if for the future we submit to measures deemed not only pernicious in principle but wholly unnecessary. Mr. Sorabjee then moved—

"That this meeting feels that in order to place the important department of Indian finance on a sound and satisfactory footing, it is necessary to entrust the same to an independent financier, possessing a comprehensive knowledge of fiscal science and competent to grapple with the present difficulty and to restore an equilibrium between income and expenditure."

Mr. Cumroodeen Tyabjee in seconding the resolution said—The measure which has been so unceremoniously forced upon us and which we have been doing our utmost to condemn is obnoxious in every point of view. It is in its nature inquisitive, unjust, and offensive, and in no way suited to the people of this country; and, coming as it does upon us, after the assurance into which we were lulled that the one per cent and the subsequent one-half per cent which we had to pay last year would fill up the deficit due to the blunders of the Finance Department, we are certainly struck with surprise that, instead of the abolition of this most obnoxious tax, we are now called upon to pay double the rate for last year. Without going into the question of the nature and necessity of the expenditure which is the cause of the deficit that this tax is to cover, or into the State wisdom which would throw the burden of permanent works upon a year's revenue, we cannot but lose confidence in our financiers who in a time of peace and prosperity and in the absence of any State emergency are not able to invent or devise a more tolerable tax than an income-tax of 3⅛ per cent. (Applause.) And then, gentlemen, remember that this comes at a time when the resources of the country are very flourishing and the revenue upon the increase. During the last six years the revenue has increased from 45 to 53 millions and all the reason that has been shown for this intolerable advance in this time is that the expenditure of the State has not been keeping pace with, but going ahead of the revenue. The way in which this measure was brought forward and hurried on defied public opinion and confirmed the imputation cast upon us that the people of India have no public opinion and no views to be heard; but I hope this meeting and its proceedings will effectually belie that general statement—(applause). All that I can say is that, having lost that confidence we ought to have in the Ministers administering our finances, it is not at this stage unjust that we should now ask an independent financier to assist us for the purpose of placing the Finance Department in a proper state and to create what apparently seems to have been lost—the equilibrium between the income and expenditure of the State. (Applause.)

The resolution was then carried.

Mr. Nowrojee Furdoonjee here, at the request of the Chairman, read the following memorial which had been prepared and of which a translation had been printed :—

To the Most Noble his Grace the DUKE OF ARGYLL, K.T., Her Majesty's Secretary of State for India in Council, London.

The Humble Memorial of the undersigned Members of the Bombay Association and Native inhabitants of Bombay in public meeting assembled.

Respectfully Showeth, that—

1. Your memorialists beg leave to approach your Grace with the following representation, which they respectfully submit for the careful consideration of your Grace in Council as the Head of Her Majesty's Government charged with the administration of British India.

2. Your memorialists feel aggrieved in consequence of the proceedings recently adopted by His Excellency the Viceroy and Governor-General of India in Council in connection with the administration of the financial affairs of this country.

3. In the beginning of last month your memorialists learnt with mortification and surprise that His Excellency the Viceroy and Governor-General of India in Council, having discovered that the financial administration of last year has resulted in a very large deficit, had suddenly, and without any intimation to the public, passed Act No. XVI. of 1870 for imposing a heavy and harassing income tax of 3⅛ per cent., equivalent to 7½d. per pound, in addition to the increase of 5 annas per maund made in the salt tax in the Presidencies of Bombay and Madras by Act No. XXIV. of 1869, passed in December last.

4. Your memorialists cannot acquiesce in the justice of the expedient that has been adopted by the Government of India to increase the revenues. Your memorialists apprehend that the enhancement of the salt duty press heavily, especially on the agricultural and poorer classes of the people in this Presidency, who contribute to the State a larger amount of land revenue than the inhabitants of Bengal and the North-Western Provinces.

5. Your memorialists regret to have to complain against the arbitrary proceedings of the Government of India in regard to the precipitate manner in which the heavy war tax has recently been imposed in this country. In establishing the Supreme Legislative Council in India on an improved basis and admitting non-official members to represent the views and sentiments of various classes of the people, it was the intention of the Imperial Parliament to give some voice to the governed in the imposition of such taxes and the enactment of such measures as might be necessary for the conduct of the administration of the country. With this view rules have been laid down for regulating the proceedings of the Legislative Council of India. In accordance with these rules, when any new measure is introduced it is obligatory to publish it in the "Official Gazette," with a statement of the objects and reasons, for the information of the public, in order to give full time to the people to make their representations for or against such measure. Then a Special Committee of the Council is appointed to examine the Bill and report after hearing what may be urged for or against it. Your memorialists grieve to say this course was wholly departed from, the standing orders were suspended, and the Bill for the imposition of a heavy income tax was passed into law on the 5th ultimo, within three days after its announcement on the 2nd ultimo. The proceedings of the Council connected with the enactment of the Act took the people by surprise. So sudden and unexpected was that course adopted, that the first official announcement of its introduction in Council was promulgated in the *Bombay Government Gazette* on the 21st of last month, being 16 days after the Act was passed. No opportunity was given to the people to represent their views and state their objections to the measure. The two non-official members who were present in Council protested against the levy of that objectionable impost. Another non-official member, the Maharaja of Jeypore, had on a previous occasion denounced the tax as "odious," in which opinion His Highness was supported by one of the official members, Sir Henry F. S. Durand. Another official member, the Hon'ble F. S. Chapman, who represented this Presidency, spoke strongly against the imposition of the enhanced income tax, and frankly declared "that the Government had failed to satisfy the Council of the necessity for this extreme measure," that "sufficient efforts towards retrenchment and reducing the cost of administration had not been made," that "considerable savings might be effected under almost every head of expenditure, by thorough and independent revisions," and that he declaimed "all responsibility for a measure, the reasons for which he had no opportunity for making himself acquainted with" and "which on the face of it was opposed to his own judgment." Your memorialists were mortified to find that no attention was paid to these remonstrances, the expression of public opinion was stifled, and the measure was at once enacted. That the foregone determination that had been arrived at by the Executive Council (of which the public were kept in ignorance until it was formally announced in the Budget on the 2nd ultimo) was immediately carried out. The proceeding of the Supreme Council on this occasion presents a marked contrast to the course that was adopted by the late Hon'ble Mr. Wilson, who proposed the imposition of an income tax in India for the first time to meet the extraordinary emergency caused by the disastrous mutiny of 1857, the suppression of which entailed expenses which could not be met from the ordinary revenues of this country. That celebrated financier announced his proposal to levy the income tax on the 18th February 1860, introduced the Bill, promulgated it in due form, and allowed it to proceed through all its different stages in a constitutional manner. It was carefully considered and fully canvassed in and out of Council. It was finally amended by the Select Committee in June following, and was not enacted until the 24th July following, being five months after its announcement. Thus ample time was given for the fullest consideration and discussion, not only in this country but also in England. The present Finance Minister, however, did not give any time whatever to the people to represent their views and objections, and has thought proper to subject them to a heavy war tax without giving them a fair hearing, to which they are justly and legally entitled. Your memorialists protest against such an unconstitutional and unjustifiable proceeding, which they trust will not meet with the sanction of your Grace in Council. If the people of this country are to have no voice in the levy of taxes, and if they are to be deprived of the constitutional right of complaining against the imposition of taxes, it would be better for the Government authorities to make an open avowal of a such a policy and abolish the empty form of submitting preconcerted measures of taxation to the sanction of the Supreme Legislative Council and making use of the machinery of that body for carrying out the wishes of the executive Council of India.

6. The Right Hon'ble Mr. Massey, in the financial statement which he made on the 14th March 1868, thus described the circumstances which necessitated the introduction of the income tax in this country for the first time:—"India was just recovering from the suppression of the mutiny, in making that effort she had largely added to the debt. She has not only increased the debt, but had created a deficit in the income to the amount of several millions. Such was our position when Mr. Wilson brought forward his income tax. The circumstances were of that urgent character which in my view justify a measure of such stringency, and it would have been little short of disloyalty to have refused the Government the aid which they required in that hour of need. But Mr. Wilson did not venture to propose the tax as a permanent addition to the finance. He asked the country to submit to it only for a limited period, during which he calculated the resources of the country would recover themselves. That period arrived and the income-tax was suffered to expire." On that occasion he enunciated the principle laid down and acted upon by all financiers of ability that this "mighty engine of finance" should never be resorted to except under the most emergent circumstances. Your memorialists respectfully submit that no such emergency has arisen to justify the imposition of a war tax. The most profound tranquillity happily prevails throughout the Indian empire. This extraordinary and most odious of all taxes has been imposed on the people by the Government of India on other ground than that of meeting a large deficit in the ordinary expenditure.

7. Your memorialists will now proceed to show to your Grace that the deficits which have resulted during the last four years in the financial administration of Her Majesty's Indian empire have not been produced by a continuous fall in the revenue but have been created by increasing the expenditure from year to year to so fearful an extent as to absorb the resources of the empire and involve the finances in a state of artificial and needlessly-created embarrassment.

8. It is a noteworthy fact that the revenues of British India have increased from £33,303,391 in 1856-57 to £52,838,878 in 1869-70, showing an increase of 19½ millions during the last thirteen years, the average income being at the rate of 1½ millions per year. This flourishing state of the income of India is thus described by the present Finance Minister, Sir R. Temple, in his Budget speech of 6th March 1869:—"Since 1859-60 our income grew from 39 millions to 48½, showing an increase of 10 millions, or more than twenty per cent., which increase has accrued not by territorial accession involving counter-expenses but by regular development."

9. These resources, your memorialists submit, are ample, and if properly economized would suffice for the proper administration and all the legitimate wants of the country. But your memorialists regret to have to state, that owing to the want of efficient control over the expenditure, the maintenance of useless and costly establishments, an excessive expenditure for military purposes, and an erroneous outlay on unproductive public works, a large deficit has resulted every year since the year 1862-63, when that able financier, the Hon'ble Mr. Laing, restored an equilibrium and showed a large surplus. In proof of the assertion that the Government of India have utterly failed to control and check the expenditure which has been allowed to increase beyond reasonable bounds, your memorialists refer your Grace to the testimony of the budgets submitted from time to time by the financial members of Government since the time of Mr. Laing.

10. In the year 1865 when the revenues of British India were estimated at 46 millions and when the income-tax was abolished, that distinguished and experienced administrator Sir Charles Trevelyan confidently stated that further taxation was unnecessary, and that the then existing sources of revenue would suffice. In the financial statement which this able minister made on the 1st April 1865 he made the following important observation:—"Nevertheless, I am of opinion that provided proper economy is exercised the existing sources of revenue, with only such ordinary improvements as time and circumstances require, will suffice. One of the greatest objections to the income tax is, that it is felt to be such a powerful instrument of taxation as to induce a relaxation of the habit of economy. The disposition will always be to spend up to an income tax. In order to prevent, I will not say profuseness, but a feeling of indifference about the spending of public money, there must be a sense that we are dealing with limited funds. The resources still to be derived from a judicious frugality are extremely important."

11. Since the public expression of this opinion, uncontradicted by any member of the Council of India, no change of an important character has taken place in the circumstances of the country, and although the revenues have increased by six millions, yet this large amount of income, exceeding 52 millions sterling, is deemed insufficient to meet the expenditure of the Indian empire for this year estimated to exceed the income by £2,774,030, and to provide for the deficit thus created, various methods of taxation have been recently adopted in the shape of an enhanced salt and income tax, and stamp duty of 2 per cent. has been imposed on the grant of Probate of Letters of Administration which virtually amounts to a succession tax.*

12. So recently as the year before last the Hon'ble Mr. Massey made a declaration similar to that of his predecessor Sir C. Trevelyan. He said—"With proper management, frugal but not penurious, you may from your vast revenues provide for every reasonable requirement of the country without imposing new burdens on the people." The following memorable warning which that financier gave on that occasion has been repeatedly disregarded by the Government of India—"I would warn you to be careful, your expenditure has a tendency, which, if not kept within bounds, will outrun your means. Live within your ample means."

13. Finance ministers who have preceded Sir R. Temple have repeatedly enjoined the necessity of checking the public expenditure which had a tendency to increase beyond reasonable bounds. The Hon'ble Mr. Laing laid down the axiom that the welfare of India depends mainly on the continued enforcement of economy. Your memorialists are sorry to observe that notwithstanding the bitter experience of the past, the Budget submitted by Sir R. Temple to the Supreme Legislative Council shews a large increase in expenditure for the present financial year, amounting to £1,496,219, against which the only set-off consists of a proposed reduction of one million in Public Works Ordinary, half a million in Military charges, and about one-third of a million in Police and some minor departments. After augmenting the income by raising nearly two millions by additional taxation, the Budget of this year just balances the income and expenditure and leaves a nominal surplus of £163,440, which is liable to be converted into a large deficit at the end of the year, if the proposed reductions are not carried out, or if there is a decline in any of the sources of income. For this possible and even probable contingency no provision has been made in the Budget, although the Government of India has in its despatch of the 20th September last acknowledged the soundness of the policy enjoined by successive Secretaries of State to prove the estimates so as "to show a probable surplus of from half a million to a million sterling."

14. It is an undoubted fact that the whole of the increase that has taken place in the income of British India since 1865, amounting to the large sum of six millions, has been totally absorbed in expenditure, leaving large deficits amounting to six millions and upwards.

15. The last financial statement submitted by Sir R. Temple on the 2nd ultimo, is the most unfavourable that has been presented to the public since the time of the late Mr. Wilson. He sums up the financial result of last year in these words:—"The past year 1868-69 ends with a deficit of 2¾ millions, and the circumstance suggests the following observation. The Council will remember that in my last financial statement, I put the deficits of the three years 1866-67, 1867-68, and 1868-69, at 4½ millions. This was on the supposition that the deficit of 1868-69 would be one million, whereas it is now seen to be 2¾ millions. Thus the 4½ comes up to 6¼ millions, of which only 3½ can be accounted for by the barracks, and are susceptible of special justification. It must be admitted that the remainder 2¾ millions are to excess of expenditure as accepted as chargeable against current income and represent deficit pure and simple without such special justification."

In alluding to the excess of half a million on the expenditure on Public Works Ordinary, over the amount sanctioned in the Budget of 1869-70, he says:—"Owing to certain defects in the control of the Public Works Department, some portions of the grants for extraordinary works were made use of for the ordinary works, and the circumstance was not known to the department when it rendered its estimate to me at the time of my last financial statement. The occurrence of this excess and the fact of its not being known in time, undoubtedly indicated, as I have above stated, defects in financial control."

16. Your memorialists forbear to comment on the abovementioned admissions made by a minister charged with the responsibility of administering the finances of this country. Such acknowledged and repeated failures in the proper administration of the finances show the necessity of taking immediate steps to place the financial administration of the British Indian empire on a sound and satisfactory footing.

17. The management of financial affairs in this country has on several occasions been censured by Her Majesty's Government. In the year 1861 that experienced statesman, Lord Halifax, wrote to the Government of India to the following effect:—"I cannot allow myself to contemplate any further increase in the taxation of India, and I can hardly think that any attempt at imposing additional burthens would not be attended by increased difficulty and cost of collection, beyond any possible advantage of increased receipts, independent of the obvious evil of the unpopularity of any such measure."

18. Recently when reviewing the financial embarrassment disclosed by the Government of India in September last, your Grace wrote as follows:—"I cannot but regard the result as one which indicates a most defective system of estimates and accounts, calling for your earnest and immediate attention. It is difficult to estimate the full extent of the injury that may be occasioned by such errors as those now under consideration. It must always be upon the Budget estimates that the general financial arrangements for the ensuing year are based, and when these arrangements have been publicly announced, a confession of the inaccuracy of the estimates and of the urgent necessity of stopping expenditure on public works, or of increasing taxation, is calculated to lower the character of the Government and to injure its credit."

19. There is one important fact in the history of Indian finance which presents a marked contrast in the character of the present management compared with that of previous financiers. Sir C. Trevelyan was able to dispense with the income tax and show a surplus of more than a million in 1863-64. In 1866-67 when there was a large deficit, estimated at two millions, Mr. Massey did not propose additional taxation, but relied on the resources available to him and on utilizing the large cash balances and applying them to the carrying out of such public works as should be paid for by capital instead of revenue. He held that "premature taxation is pusillanimous, and that at present there is no cause for apprehension on the score of our finances." In 1867-68 the estimated deficit of £557,500 was converted into a surplus of £450,000, in consequence of the Government of India borrowing a million of money in aid of the expenditure on military barracks. Your memorialists are sorry to find that the present finance member is not able to restore an equilibrium by other means than raising the salt tax and imposing a heavy war tax. Your memorialists feel convinced that they would have been spared this infliction under more judicious management.

20. From the last financial statement your Grace will observe that more than half the amount of the total deficit of 6¼ millions is due to the heavy outlay incurred by the Government of India in providing magnificent barracks for the accommodation of the European troops employed in India at the enormous cost of 3½ millions. Admitting the necessity of making due provision for the health and effectiveness of the European soldiers quartered in this country, your memorialists venture to question the policy of erecting superb edifices for their accommodation at a cost utterly out of proportion to the exigencies of the case. But as the mischief has already been done, your memorialists beg leave respectfully to submit that the amount of 3½ millions sterling drawn from the current revenues, and the sum of £658,955 included in the Budget of this year under the head of Public Works Ordinary for the erection of these costly structures be transferred from the account of the Ordinary Public Works to which they have been charged, and debited to Capital account, by raising a terminable loan which should be paid off gradually within a fixed period of about twenty-five years. Your memorialists sincerely trust that your Grace in Council will be pleased to accede to this reasonable request and thereby save the necessity of the heavy burden of taxation which has just been imposed to meet the drain in the ordinary resources of the country by the withdrawal of so large an amount for the erection of such works of a permanent character, the full benefit of which cannot be reaped by the present generation.

21. Irrespective of the enormous cost of erecting superb barracks for the European soldiers, the military charges are so excessive as to absorb nearly one-third of the revenue of British India, and although a reduction of half-a-million is proposed to be made in the present year, your memorialists respectfully submit that the department admits of a considerably greater retrenchment. On the 27th April 1861, the Finance Minister of India proclaimed his belief that after another year or two of peace the total expenditure on the army could be safely kept at £12,250,000, or even "brought down to 12 millions in India and 2 millions in England." And yet after the lapse of nine years, during which time the peace of the country has not happily been disturbed, the military expenditure has been increased by two millions.

22. Your memorialists are glad to observe that your Grace has already recognized the necessity of making a considerable reduction in military expenditure in the following para. of the despatch addressed by your Grace to the Government of India on the 2nd December last. "The necessity of effecting every practicable reduction of expenditure was fully apparent to me when my financial despatch of the 2nd January last, No. 62, was written. In that despatch I called your attention to the military charges and stated the grounds on which I considered that those charges should be reduced to at least the scale of 1863-64, and that it might be possible to bring the whole military charges in India, including stores, a million and a half below the present amount."

23. Thus although the necessity and advisability of making a great reduction in military expenditure are acknowledged, yet owing to a difference of opinion between the Government of India and the authorities in England as to the mode in which reductions ought to be made, no appreciable relief has been given to the finances of this country. Had a reduction of one and a half million been promptly made, as recommended by your Grace, fresh taxation would have been unnecessary.

24. Your memorialists submit that the exigencies of the State demand a close scrutiny of the expenditure of the British Indian Treasury in England, as well as in this country, with a view to effect every possible reduction and the practice of strict economy. Your memorialists take the liberty to invite your Grace's special attention to the painful fact that the charges in England have been increasing annually and that this steady increase has contributed in a great measure to the large deficits against which your memorialists have to complain. These charges have increased from 3½ millions in 1856-57 to almost 12 millions last year, showing the enormous increase of 8½ millions during the last thirteen years. So recently as the year 1867-68 they amounted to £5,392,854, and in the following year suddenly rose to £11,845,569, over which there was a further small increase last year. Thus in the short space of one year there was an increase of 3½ millions, which has since been kept up and the total charges in England absorb nearly one-fourth of the entire revenues of India. It is clear that by making a large reduction in the "Home Charges," it is in the power of your Grace in Council to relieve the people of India from the heavy burden of taxation to which they have just been subjected. And your memorialists would here claim the serious attention of your Grace in Council to the detrimental effect on the industrial and economic forces of any country when a considerable portion of its annual revenues are spent in a distant part of the world. Owing to the peculiar relationship between India and England, which is totally dissimilar from the relationship between England and her colonies, over and above the outlay which appears under the head of Home Charges, several millions are drawn from India annually which never return to the country producing them.

25. Having shown that no emergency has arisen to justify the necessity of imposing a heavy income tax in this country, your memorialists beg leave further to urge that this tax is highly objectionable. It is unequal in its incidence, unjust, oppressive in practice, and demoralizing in its tendency. In proof of this assertion your memorialists refer your Grace to the undermentioned facts and to the authoritative testimony of eminent statesmen and public writers and the financial ministers of India. The tax will fall exclusively on a small number of the vast population of India, and even on them the burden will be unequal. A smaller number of them will have to pay at the rate of 3⅛, whilst the larger number whose annual incomes are the lowest that can be assessed under the new Act, will have to contribute nearly 4 per cent. or 9 3/5d. in the pound.* Merchants, traders, professional men and others whose profits are extremely fluctuating will be required to pay for the ensuing year on the estimated profits of the past year. In a considerable number of cases the result of the year might show a loss or a great diminution of profits. In such cases, which invariably occur, the Government Collector will not make any refund out of the amount of income tax paid in advance on a mere uncertain estimate.

26. So distinguished a personage as the Prime Minister of England, the Right Hon'ble Mr. Gladstone, one of the most eminent statesmen whom England has produced, has described "the great objections" which he says exists against the income tax in these terms:—"One is a moral objection, for I believe it does more than other tax to demoralize and corrupt the people. Another objection is, that so long as you consent, without a special purpose to levy the income tax as part of the ordinary and permanent revenue of the country, it will be vain to talk of economy and effective reduction of expenditure."

Another high authority, J. S. Mill, has declared that—"The fairness which belongs to the principle of an income tax can never be made to attach to it in practice, and this tax, while apparently the most just of all modes of raising a revenue, is in effect more unjust than many others which are *prima facie* more objectionable."

The Hon'ble Mr. Laing passed the following condemnation on it in his Budget speech of the 27th April 1861:—"I would almost lay this down universally, for I think it is a fatal objection to a tax, that it conduces to extensive demoralization by a premium to fraud, and that its inevitable tendency is to embark the Government in a constant warfare with a large section of its subjects, a warfare carried on by vexatious petty interferences and inquisition on the one hand, and by evasion and chicanery on the other."

27. Your memorialists apprehend that the chronic state of deficit and mismanagement of the finances of the British Indian empire will continue, and no relief will be given to the people of this country from oppressive and unnecessary taxation, unless prompt measures are adopted by Her Majesty's Government to provide adequate remedies. With this view your memorialists earnestly solicit your Grace in Council—

I. To disallow the Indian income tax imposed by Act No. XVI. of 1870:

(a) Because that measure was passed by the Supreme Legislative Council in a precipitate and unconstitutional manner without promulgating it for the information of the people and giving the taxpayers any opportunity to represent their views and objections.

(b) Because it is unnecessary.

(c) Because it is unjust, unequal in incidence, oppressive in practice, and demoralizing in its tendency.

II. To reduce the expenditure so as to keep it within the ordinary income of the country.

III. To charge to capital all permanent works like the military barracks, public buildings, forts and harbour works instead of defraying their costs out of the current revenue and thereby remit the heavy burden of additional taxation recently imposed on the people. And,

IV. To entrust the management of the financial affairs of British India to an independent financier, possessing a comprehensive knowledge of fiscal science and competent to grapple with the present difficulty and to restore an equilibrium between income and expenditure.

And your memorialists as in duty bound shall ever pray.

Bombay, 2nd May 1870.

It was about half-past six ere the reading of the memorial was finished and by that time—the meeting having lasted two and a half hours—many had left the hall. Mr. Nowrojee intimated that he had intended to make some remarks in support of the resolution but as it was now so late he would not do so and simply propose—

"That the memorial just read, expressing the views and sentiments of this meeting, be adopted, and the Chairman be requested to transmit it to its destination through the Bombay Government."

The resolution was seconded by Mr. Lukhmidas Khimjee and at once carried.

On the motion of Mr. Rugoonath Narayen the thanks of the meeting were voted to the Chairman for his able conduct in presiding.

The meeting then separated.

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* Court Fees Act, 1870, Schedule I, No 11.

* Indian Income Tax Act, 1870, Schedule I. Persons whose annual income or profits shall be assessed at Rs. 500 and Rs. 1,000 shall pay Rs. 19½ and Rs. 39 respectively.

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"HAVE A PEG, OLD FELLOW?"

The Calcutta *Englishman* lectures its readers as follows on a seasonable subject. As the question "What to drink?" is of practical importance to everybody, the *Englishman's* thoughts on the subject may have some interest to our own readers:—

'Our thermometer reminds us that the hot season has commenced, and the thirst that assails both men and women is only mentally aggravated by the reports lately announced in the English papers, that the supply of ice from Wenham Lake gives every prospect of being limited this season. Oh that the "snowy range" could be utilised, and its cooling pure covering transported into our ice chests! But we promised some popular remarks upon the matter of drink in hot weather, and we trust our readers will not consider them uncalled for or out of place, even in the columns of a newspaper.

"Have a peg, old fellow?" Such is the almost universal solicitation of friends in India wherever met, whatever time of meeting, and however often the meeting occurs. Do our readers fully realise the ghastly meaning of the interrogation? It has been related to

21st Hussars.—Cornet J. A. Ratesay, to Bombay, for
one month, from date of leaving regiment, to appear be-

opinion, that every drop of brandy or other spirit and water added one nail or peg to an imaginary coffin that the imbiber was preparing for himself, and thus the question becomes one more applicable to the secretary of a Necropolis than to a true friend.

It has been remarked that some of our old Indian residents (those referred to in the article in our contemporary the *Neilgherry Excelsior* doubtless are specimens) have succeeded in completely covering their "coffin" with brass headed tacks in days gone by, and that yet these are unoccupied. However that may be, it is a satisfactory thing to know that drinking habits in India are on the decline. No one sits up now all night playing cards, and finishing "the four dozen cask of beer." Nor has "Exshaw's No. 1" assumed a supremacy further than as concerns its quality.

The action of alcohol generally is of so much importance, increased to its utmost when associated with residence in a tropical climate, that we feel convinced apologies are needless, for our endeavours to place the latest views on this matter as tersely as possible before our readers. Some may already know and act on them. Many may like to learn and practise.

Alcohol is not food; that has been decided by all physiologists, and it is not absolutely necessary to the ordinary run of men, or to the usual conditions of life. It is absorbed almost without alteration, permeates the body generally, and, as a rule, is rapidly got rid of by the lungs, skin, and other emunctories. It is a stimulus to the stomach, aids digestion, stimulates the heart and nervous powers, but it also produces an after-stage of depression, sometimes greater in amount than the period of excitement. It retains in the blood compounds which should not be there. It has been stated to have a tendency to lessen perspiration; and, if that be so, its use in India ought to be considerably curtailed. The table that has been prepared by some of the largest Insurance Offices as to the probability of life shows us some curious facts. It has been proved that spirit drinkers have a mortality of nearly 60 per thousand whilst those who drink beer have only one of 46 per thousand, but those who habitually take beer and spirits show a higher rate, even up to 62 per 1,000.

We do not wish to assume any party views, or to offer any opinion upon the advantages or disadvantages of total abstinence. That is a matter for individual consideration, but we do feel it a duty to publicly bring forward facts that may be of vital importance to our fellow-creatures. Alcoholic beverages, as they are represented by beer, wine, and spirits, are not calculated to assist Europeans in withstanding heat. It is indeed pretty certain that the opposite effect is produced, and that sunstroke is encouraged; and where the nervous system is excited, and the body already heated unnaturally, there the benefits of the claret, hock, and burgundy come prominently forward.

It is a popular fallacy to suppose that intoxicating liquors give strength. The various other constituents in beer and wines have doubtless some slight influence as tonics, but their quantities are so minute that they are hardly worth notice. It is a fact that if the alcohol were removed, we should never take them, and it is therefore purely for the sake of the spirit that we make beverages of that description. A capital anecdote is told of Fox the Orator, who one day said, "They tell me wine strengthens, but it must be wrong, for I have just had three bottles, and I can't keep on my legs."

Alcohol has justly been termed "the savings back of the tissues," and as our vigour and life depend upon incessant change, it follows that anything interfering with that will sooner or later act injuriously, more especially if we are in our younger days. It behoves us in India therefore to avoid spirits, and we cannot but think that our Government are foolishly mistaken in their management of the European troops by issuing rum, when beer can be easily and rapidly obtained with the increased facilities of communication that exist.

The ordinary samples of beer, we are told, contain one ounce of alcohol in a pint. That it is frequently fearfully adulterated is a fact which demands strenuous efforts on the part of all to prevent. It should form an object of Government to detect and severely punish any offender. The law is strict, and merely wants enforcing. It is, however, in too many places merely a dead letter. Beer is acknowledged to be "well adapted to aid digestion," but it should be clear. Turbid beer either points to some fault in the brewing, or to some changes going on. Bitter beer should not be persistent in its flavor.

Wines vary so much in their percentage of alcohol that it is possible to go to almost any extreme. For instance, sherry has been analysed containing 25 per cent, while some clarets only afford 5 and 6 per cent. of alcohol. Dr. Gorman stated before the Parliamentary Committee "that pure sherry never contained more than 12 per cent., and that 6 or 8 gallons of brandy are added to 108 gallons of sherry." An ordinary claret contains about two ounces of alcohol in the bottle; and it has been popularly considered that such an allowance is not directly hurtful to the constitution. Experience does not show at present that a moderate use of wine and beer renders the body prone to sickness, or any special disease, but the very opposite results are seen to arise from the use of spirits. If they are taken, they must be very largely diluted to avoid injury and evil.

The hot season, therefore, is one in which our readers would do well to watch their habits carefully. Sir Ranald Martin advocates the use of warm tea as a beverage, and with great reason. Tea has a stimulating effect, without the high rate of injury attributable to alcohol, and our shikarees will bear him out in this. We must not omit to observe that in all countries, and amidst all people, the presence of some form of alcohol is thought essential to their comfort. If our other observations are correct, we must hail with pleasure the enterprise of any firm that will place within the reach of the poor man the light wines of France and Germany, and the purest form of malt liquor. We have already dwelt at considerable length upon the subject of water. We pointed out then that boiling water tended to purify it, and that its purity was still further enhanced by mixing tea with it. We have therefore only now to advise those of our readers whose views lead them to be total abstainers, to look to the purification of their beverage. Many evils, worse possibly than even those attending the use of alcoholic beverages, may arise from impure water.

We want, therefore, in India cheap claret, pure beer, and a great reduction in the price of filters. Avoiding *strong* spirits, we shall yet be able to alter the size and number of our coffins, and to live a more healthy and agreeable life in a country where we are surrounded by dangers, and constantly exposed to risks of climate and circumstance. Our next consideration will be clothing, which we hold is as important as any of the other arrangements which are in our power to alter and improve.'

RECEPTIONS.

(*Saturday Review*, April 2.)

It is always a great relief to discover that there are stages of incapacity and of inferiority below our own. The Spanish poet who thought himself the most miserable person in the world discovered another poet making tea out of the tea-leaves which he had just thrown away. The hare in the fable was reassured by the flight of the frogs at his approach, and so by analogy we may hope and even believe that somewhere or other there exists a class of entertainments which are more ill managed than what are called English "receptions." It would be interesting, though dangerous, to discover their locale, for undoubtedly, after ascertaining in what point she could deteriorate, the first impulse of the English hostess would be to act upon the knowledge thus acquired. In other branches of study, if we have not made any progress, we have at least been subject to variations. London, as Macaulay said, has its periodical fits of morality. "Once in every six or seven years our virtue becomes outrageous." If the fashions of dress are absurd, at least the absurdities attract notice to different portions of the human body. But in the character of receptions but one feature is perceptible—a gentle but persevering decay. We use the word receptions, instead of parties, with the view of investing the subject with a little majesty and solemnity while it is still open to discussion; for it is quite possible that some garrulous person will, during the next century, relate with zest how she had seen a woman who remembered being taken to see her grandmother dress for a political reception, and then this heterogeneous institution will acquire that amount of interest which antiquity gives to all things which are no longer capable of being produced.

One of the causes at work is doubtless the belief of society, with Dogberry, that "to read and write comes by nature," and, we may add, the knowledge of most arts. Man is born able to dance, the result of which apophthegm and the belief in it may be found in the infliction of a long series of kicks upon the unhappy partner of the escaped undergraduate or Eton boy, till the suffering ancle regrets the existence of vacations and holidays. Grammar is self-evident, and the consequence is the production of those strange vulgarisms in the letters of writers of all classes, with examples of which the newspapers teem. Special phrases may be deemed slang, but a misuse of ordinary verbs and a complete ignorance of concords can hardly merit that appellation. Every child knows French, yet by some strange infelicity there are not above ten Englishmen living who are able to talk the language fluently and correctly. Conversation indeed is perfected, unless by chance the object in view be the interchange of ideas, and not the expressions of assent and dissent. Therefore, perhaps it is no wonder that decade after decade sees the gradual extinction of the salon: that one generation appeals to Holland House, another to Cambridge House, but no one has the courage to quote any existing specimen; there is a faint confession that the race has almost passed away, and yet in the midst of cries for the employment of women an obvious outlet for some superfluous ability is opened. All possible arts and sciences are ingredients in the making of the ideal hostess; and even these would be useless had the fairies at her birth withheld the gift of tact, which disposes and applies them. It would be something if even a few attempts were made. But what takes place at the present moment is hardly to be dignified with the name of an attempt or a failure. One might as well call a modern portrait a failure, which never in any stage suggested the conception of a picture. A failure implies an original, a standard, an attempt, and is only second to success. What the hostess of 1870 is pleased to call an evening party almost baffles definition. A few salient facts may be glanced at, but there is little that is tangible. The common type seems to be the result of an accident, and that not a happy one. So much has to be done by the same person, that every day additions are made to the ranks of the slipshod, or, if we may use a French word, *décousue*, hostess. No class is now so prominent, none more tranquilly tolerated. We always deeply sympathized with Harry and Laura in the old nursery book, who, when they had asked all their friends to tea, found to their horror that their own slices of bread and butter were the only available resources at their disposal. But this is the normal condition of the slipshod hostess. She asks, and forgets that she has asked. Her mind is always addled, yet always giving birth to something also addled in its turn. There is a "sweet disorder," a "fine distraction," a "wild civility" in her method. Charming as these may have been as characteristics of Julia's dress, Herrick could not have wished her mind to be in a similar state. If she is hospitable, she may be desirous of seeing her acquaintances; but the means she makes use of to accomplish that end are most fearful and wonderful. Perhaps she only remembers the names of half a lost list; even if the names are eventually remembered, they probably are never written down; and should they ever attain this stage, the odds are infinite against their arrival at their destination. Perhaps no cards are sent out, and it is left to a man's intuition to evolve his invitation; perhaps the footman is told to say to anybody who calls that her ladyship will be glad to see them on the following Tuesday. Thus is a work of art, a thing of beauty, constructed, and yet even at this point greater complications may arise. For if such has been the formation of the party, what must be its postponement? and it is hardly necessary to say that with minds of this class fixity of purpose is not an usual incident. No notice is probably given of the postponement, and the surprise of the hostess is only equal to that of her guest on his arrival. Occasionally the epithet "rude" is coupled with "*décousue*" by ignorant people.

Having glanced at the process of inviting, we now arrive at the result. Its constitution, if a word implying so much may be employed, is what might naturally be expected. The guests seem to be assimilated to the nature of their hostess. The poor thing has a fresh access of difficulties on the brain. Nationalities, relations, and faces are merged together and confounded. The hero in one of De Musset's proverbs proves the force of the observation that "one cannot think of every thing." Some minds cannot think of anything—an important difference. Probably the only fixed idea in her mind is a consciousness that she is in her own house; probably the only fixed idea in the mind of her guests is regret at being out of theirown houses. There is little variety, little conversation, much monotony. The collection of people has no apparent beginning, no plan, no form; it has but one merit, that of coming to an end. It would be a mockery to say that there are substances to eat and liquids to drink; there are things not to eat and not to drink—bad tea and stony cakes, *porcis comedenda* possibly, though we even doubt their capacity to digest them. Nothing can give colouring or vivacity to a party brought together under such auspices. If it is a political one, the character of the entertainment will be shown only by the existence of a larger proportion of women who are resolutely determined to cling to their husbands' arms, and who are possessed with a strong impression that they ought to say good-bye to their hostess on leaving the house. Swift alone might hope to effect a reformation in houses of this class. We can hardly venture to suggest a few hints. A return to the first occupations of childhood is absolutely indispensable. Let her copy out in a fair hand facts of importance, such as a list of the Cabinet Ministers or the *menu* for the dinner of the day, and write two or threepages daily in a copybook embodying some such beautiful truism as that "Procrastination is the thief of time," or that manners make the woman as well as the man. This would be a step in the right direction. Let her learn a page of the *Court Guide* by heart every morning; thus old associations and memories might return. In two years she might be allowed to send out invitations for a five o'clock tea. Thus habits of order might insensibly result, and she might be convinced of the truth of Coleridge's remark, that the world is not a "goddess in petticoats, but the devil in a strait-waistcoat." It is the strait-waiscoat which makes life endurable. Till this consummation be arrived at, advantage might be taken of Horace's suggestion.

> Mercemur servum, qui dictet nomina, lævum
> Qui fodicet latus, et cogat trans pondera dextram
> Porrigere.

And when the companion is worn out by the labours of her vocation, a supply of flappers might be hired from Laputa.

We have dwelt upon this class of entertainments because, whilst possessing some peculiarities of its own, it has the advantage also of combining all known faults. Somewhat different forms of dreariness do undoubtedly exist, especially the habit of inducing ten or twelve people to come in after dinner, which can serve no object save that of feeding the vanity of those who have dined, and at the same time interrupting their conversation. We cannot imitate Continental manners, and the repugnance of Englishmen and Englishwomen to being introduced to one another is an insuperable objection to attempts of this kind. In proportion, too, to the smallness of the numbers is the difficulty of egress, for which every facility ought to be afforded by the English hostess. On the other hand, some degree of sympathy must be felt for her. Nothing can be more impossible than to make a silk purse out of the constituents of an ordinary party. The motives which urge them to leave their houses are varied in the extreme. The three following classes always have a certain number of representatives—young men who wish to make acquaintances; women who, having two or more unmarried daughters, will brave the most cruel of east winds, and go any where at any time; and lastly, a small number of persons who can think of no other way of spending that difficult hour which intervenes between a dinner and a ball. For them the present supply is good enough, and nothing better can be expected. Competition might effect something, for the attention paid by the roturiers who burst upon society to the suppers at their balls has been of great use in raising the general standard. The *blasé* dian in one of Disraeli's novels gives as an excuse for mning at a country inn that he "is so tired of good wine." He could not complain of such a state of things at the present day. In the absence of all other merits the character of the food becomes an important item, and any improvement must be hailed with satisfaction.

To sum up, what is most wanted in this matter is a confession of incapacity; a sense of shame would be an invaluable auxiliary. The neglect of ordinary duties, so far from rising to the dignity of originality, falls to the level of common-place stupidity. The use of names is to distinguish, not to confound, the owners of them. Society does not mean the aggregation of individuals. Though we do not live to eat, at any rate we do not eat to live. Such are some of the simplest rules for the guidance of those who with good intentions practice with civility, and who inveigle human beings into their houses under false pretences. We appeal to any one who is conversant with the salons of even small Continental towns whether we gain by comparison with them, and whether animal spirits do not sink to zero upon entering the half-lighted London drawing-room, in order to be a fractional part of what the hostess is pleased to call "small and early"—strange epithets, which apply to the house as much as to the character of the entertainment. The first sensation of pleasure is probably due to the discovery of a back staircase, down which a perilous escape may be effected. Yet society should not consist in hairbreadth adventures. The tendency is to hurry through everything. If some great singer cannot be induced to come, Punch and Judy supply his place at the last moment. The sensation of thinking and the labour of talking must be destroyed, and an evening party may in time resemble the stage procession of a company of ill-dressed supernumeraries. Perhaps even this hypothesis of its future existence may seem to some the result of a too sanguine mind.

BUDDHAGHOSHA'S PARABLES.*

(*Saturday Review*, April 2.)

The facilities as yet afforded for the study of Pali are by no means commensurate with its importance as a literary and a sacred language; and Professor Max Müller's task in translating the aphorisms of the Dhammapada must have been very difficult and laborious. He has appended valuable notes, which, besides explaining technical phrases, frequently exhibit the care and caution expended on difficult or doubtful passages. His preliminary dissertation, besides settling questions of dates and authenticity, contains a thoughtfull discussion on *Nirvana*, which involves the vexed point of the atheism of Buddhism. Does the "blowing out" or extinction of passions, aspirations, and desires, which the Hindu philosophy regarded as the highest bliss, and which Buddha proclaimed to be attainable through moral purity, singleness of aim and asceticism of habits, involve annihilation of the soul itself? When all attributes of the soul have disappeared, can the soul itself live, or are its attributes a condition of its own life? If we answer these questions ourselves from purely philosophical considerations, we should be inclined to pronounce such absolute calm, such exclusion of any disturbing influence, be it for evil or for good, as is intended in Nirvana to be inconsistent with the retention of any life at all in the soul. Nirvana so measured—carried, that is, to its logical result—must be extinction. And the metaphysics of Buddhism contained in the third part of the Buddhistic canon do so understand it. Regarding human life as a series of pains, disappointments, and vexations, every passion of the soul as involving pain till satisfied, and discomfort in satiety, every aspiration after an ideal being a confession of unsatisfaction, and every act as productive of new complications of evil, they treat birth as in itself an evil, and see no comfort but in the hope of freedom from the constant succession of births which was assumed as the necessary lot of the soul. As every function of the soul had been found productive of evil, the calm which they desired could only be procured by the extinction of the soul itself. If theism had been an axiom with them, the result would be different, for there would then be a higher soul into which the human soul might be absorbed, or beside which it might exist wrapped in contemplation and worship of the Divine excellences; but the system commenced in atheism and in selfishness, or rather self-absorption, and thus the result was nihilism. This appears now to be fairly acknowledged by all the best authorities on Buddhism to be the teaching of the canonical books both of the Tibetan and Chinese, and of the Southern Buddhists, and this is ably maintained by Professor Müller in several papers in his *Chips from a German Workshop*, vol. I. But *à propos* of the Dhammapada, he shows the subject under a differnt light. The dicta of Buddhistic books are not necessarily the teachings of Gautama himself; and he may have rested in the somewhat vague conception of Nirvana as a cessation from earthly pains and passions and liability to the perpetuation of these through continual re-births, which we find deplored even in works of Brahmanic authorship like the Bhagavadgita, without pressing the doctrine to its logical conclusion. If the Dhammapada show this, it may represent an earlier stage of Buddhism—namely, the ideas of Gautama himself—than the avowed works of even the earliest Buddhist saints. And this Professor Müller endeavours with great show of reason to prove to be the case. Anyhow it may be admitted to be unlikely that Buddhism should from the outset, and in

must it have money? Because it believes that it

consensus of doctrine, especially on this subject of purely philosophical speculation; and the points of divergence between its leading writers may form as important a subject of inquiry, relatively to the importance of the religion, as those discovered by careful critics between the Apostles, or between the early Fathers of the Christian Church. Thus Professor Müller says—

'What does it mean, when Buddha, v. 21, calls reflection the path to immortality, thoughtlessness the path of death? Buddhaghosha does not hesitate to explain immortality by Nirvana, and that the same idea was connected with it in the mind of Buddha is clearly proved by a passage immediately following, v. 23, "The wise people, meditative, steady, always possessed of strong powers, attain to Nirvana, the highest happiness." In the last verse, too, of the same chapter we read, "A Bhikshu who delights in reflection, who looks with fear on thoughtlessness, will not go to destruction—he is near to Nirvana." If the goal at which the followers of Buddha have to aim had been in the mind of Buddha perfect annihilation, "amata," *i.e.*, immortality, would have been the very last word he could have chosen as its name.

'Nirvana is certainly more than heaven or heavenly joy. "Some people are born again" (on earth), says Buddha, v. 126, "evil-doers go to hell; righteous people go to heaven; those who are free from all worldly desires enter Nirvana."

'He says (v. 383), "When you have understood the destruction of all that was made, you will understand that which was not made." This surely shows that even for Buddha a something existed which is not made, and which therefore is imperishable and eternal.

'On considering such sayings, to which many more might be added, one recognises in them a conception of Nirvana altogether irreconcilable with the nihilism of the third part of the Buddhist canon. It is not a question of more or less, but of *aut-aut*. Nirvana cannot in the mind of one and the same person, mean black and white, nothing and something. If these sayings, as recorded in the Dhammapada, have maintained themselves, in spite of their being in open contradiction to orthodox metaphysics, the only explanation, in my opinion, is that they were too firmly fixed in the tradition which went back to Buddha and his disciples. . . . .

'Only in the hands of the philosophers to whom Buddhism owes its metaphysics Nirvana, through constant negations carried to an indefinite degree, through the excluding and abstracting of all that is not Nirvana, at last became an empty nothing, a philosophical myth. There is no lack of such a philosophical myths either in the East or in the West. What has been fabled by philosophers of a Nothing, and of the terrors of a Nothing, is as much a myth as the myth of Eos and Tithonus. There is no more a Nothing than there is an Eos or a Chaos. All these are sickly, dying, or dead words, which, like shadows and ghosts, continue to haunt language, and succeed in deceiving for a while even the healthiest intellect.'

We select a chapter of the Dhammapada for quotation. It illustrates the high moral tone to which Buddhism owed its rapid success and conquest over the minds of its followers, speaks of the "next world" in a style which strongly confirms Professor Müller's remarks, and shows that the author, who speaks of the "world of the gods," was no atheist, but one who at least regarded the gods as superhuman beings:—

THE WORLD.

167. Do not follow the evil law! Do not live on in thoughtlessness! Do not follow false doctrine! Be not a friend of the world.

168. Rouse thyself! do not be idle! Follow the law of virtue! The virtuous lives happily in this world and in the next.

169. Follow the law of virtue; do not follow that of sin. The virtuous lives happily in this world and in the next.

170. Look upon the world as a bubble, look upon it as a mirage; the king of death does not see him who thus looks down upon the world.

171. Come, look at this glittering world like unto a royal chariot; the foolish are immersed in it, but the wise do not cling to it.

172. He who formerly was reckless and afterwards became sober, brightens up this world, like the moon when freed from clouds.

173. He whose evil deeds are covered by good deeds, brightens up this world, like the moon when freed from clouds.

174. This world is dark, few only can see here; a few only go to heaven, like birds escaped from the net.

175. The swans go on the path of the sun, they go through the ether by means of their miraculous power; the wise are led out of this world, when they have conquered Mara and his train.

176. If a man has transgressed one law, and speaks lies, and scoffs at another world, there is no evil he will not do.

177. The uncharitable do not go to the world of the gods; fools only do not praise liberality; a wise man rejoices in liberality, and through it becomes blessed in the other world.

178. Better than sovereignty over the earth, better than going to heaven, better than lordship over all worlds, is the reward of the first step in holiness.

The parables of Buddhaghosha picture Buddhism in action, its precepts as understood by and as preached to the common people, and its saints as surrounded by a halo, not of sanctity of life only or principally, but of magical powers for good or for evil, which certainly must, if real, have secured them, out of very fear, the awe and obedience of the laity; while the stories themselves, when piously believed in by succeeding generations, could not but educate these in the same awe and obedience. There is abundance of individual character displayed, and a fund of amusement is supplied in the stories, which at the same time serve as an admirable completion and corrective to the estimate which would be made of Buddhism from its philosophical maxim only. Whatever may be the ultimate state of existence in Nirvana, we find quite sufficient recognition of rewards and punishments in a future life to satisfy the needs of the conscience, and to give to Buddhism a high moral character. This point is gained by its implicit belief in the re-birth of the soul on earth, and the effect of the deeds of the soul in one life on its condition in the next. Many of these stories, although very short, trace a personage through several lives, and this moral is never wanting. Another striking characteristic is the importance assumed by preaching in this religion. To hear Gautama (who is here called Para Taken) expound some chapter of his law is the aspiration of all the devout in these stories, and it is rewarded by an advancement of one or more grades in the scale of sanctity; and the preaching of saints or monks often has the same effect. These saints and monks, it may also be observed, receive unbounded respect and immense offerings from the faithful, and the book inculcates the merit and the rewards attending such, in the style of the worst ages of the Christian Church. But we must not begin to institute comparisons between Buddhism and many (especially the monastic) phases of Christianity, or we should never end. One very amusing story ends with the moral,

'Therfore Para Taken preached, "Beloved Rahana, offerings made to the priesthood, though they be but small, are rewarded as if they were large. Large offerings receive still more excellent rewards."'

We can only give an extract from one story, about a young woman whose child was dead. We selected it before noticing Professor Müller's commendation of it in his Introduction:—

'Kisagotami went to Para Taken, and doing homage to him said, "Lord and master, do you know any medicine that will be good for my boy?" Para Taken replied, "I know of some." She asked, "What medicine do you require?" He said, "I want a handful of mustard seed." The girl promised to procure it for him, but Para Taken continued, "I require some mustard seed taken from a house where no son, husband parent, or slave has died." The girl said, "Very good," and went to ask for some at the different houses, carrying the dead body of her son astride on her hip. [The ordinary way of carrying children in Burmah and India.] The people said, "Here is some mustard seed, take it." Then she asked, "In my friend's house had there died a son, a husband, a parent, or a slave?" They replied, "Lady, what is this that you say? The living are few, but the dead are many." Then she went to other houses, but one said, "I have lost a son;" another, "I have lost my parents;" another I "I have lost my slave." At last, not being able to find a single house where no one had died, from which to procure the mustard seed, she began to think, "This is a heavy task that I am engaged in. I am not the only one whose son is dead. In the whole of the Savatthi country, everywhere children are dying, parents are dying." Thinking thus, she acquired the law of fear, and putting away her affection for her child, she summoned up resolution, and left the dead body in a forest; then she went to Para Taken and paid him homage. He said to her, "Have you procured the handful of mustard seed?" "I have not," she replied; "the people of the village told me, the living are few, but the dead are many." Para Taken said to her, "You thought that you alone had lost a son; the law of death is that among all living creatures there is no permanence." When Para Taken had finished preaching the law, Kisagotami was established in the reward of Sotapatti [one of the grades of sanctity]; and all the assembly who heard the law were also established in the reward of Sotapatti.'

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* *Buddhaghosha's Parables.* Translated from Burmese by Captain T. Rogers, R.E. With an Introduction, containing Buddha's Dhammapada, or "Path of Virtue," translated from Pali, by F. Max Müller, M.A. London: Trübner & Co. 1870.

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Roget's Thesaurus of English Words and Phrases	6	12
The East Indian Ready Reckoner and Table Book of Commercial and Household Calculations	4	0
Railway Book of Fun	0	12
Horses and Stables. By Colonel Fitzwygram	9	8
Pique; a Novel	1	4
Dwyer's Seats and Saddles	4	12
Swedenborg's Divine Providence	2	0
— Divine Love and Wisdom	1	4
— Conjugal Love	2	8
Enquire Within upon Everything	1	12
Tennyson's the Holy Grail	4	8
Newspaper and General Reader's Companion	1	12
Scott's The Bride of Lammermoor	0	6
— St. Ronan's Well	0	6
— Quentin Durward	0	6
— The Talisman	0	6
— Rob Roy	0	6
— The Heart of Midlothian	0	6
— The Pirate	0	6
— Peveril of the Peak	0	6
— Woodstock	0	6
— The Fortunes of Nigel	0	6
— Anne of Geierstein	0	6
— Fair Maid of Perth	0	6
— Waverly	0	6
— Guy Mannering	0	6
— Ivanhoe	0	6
— The Abbot	0	6
— The Surgeon's Daughter	0	6
— The Monastery	0	6
— Kenilworth	0	6
— Count Robert of Paris	0	6
— Redgauntlet	0	6
— The Betrothed	0	6
— The Black Dwarf, and a Legend of Montrose	0	6
— The Antiquary	0	6
— Old Mortality	0	6
— Tales of a Grandfather, in 3 parts	1	2

CHEAP LITERATURE.

Lever's Arthur O'Leary	1	4
— Barrington	1	4
— Fortunes of Glencoe	1	4
— Luttrell of Arran	1	4
— Maurice Tierney	1	4
— The O'Donoghue	1	4
— Jack Hinton	1	4
— Charles O'Malley	2	0
— Roland Cashel	2	0
— Con Cregan (the Irish Gil Blas)	1	4
Dumas' The Three Musketeers. Illustrated	1	14
— Twenty Years after "	2	4
Goldsmith's Works	3	4

NEW BOOKS, &c., BY S. S. COLUMBIAN.

British Dramatists	3	4
Gaubaud's Knitting Book	0	12
The Rich Husband	1	12
Smith's Wealth of Nations	3	4
The Sacristan's Household	3	12
Concordance to Tennyson's Works	4	12
The Royal Book of Fate, or Queen Elizabeth's Oracle	3	4
The Dictionary Appendix and Guide to Correct Speaking	3	4
Chavasse's Advice to a Wife	1	12
Guide to Every Day Knowledge	1	12
Beeton's Englishwoman's Almanack	0	12
Infantry Sword Exercise	0	6
Waverly Novel—Rob Rob (new edition)	2	4

CHARTS.

Bombay Harbour	2	8
Coast of Arabia, (3 sheets)	7	8
Persian Gulf, (2 sheets)	6	0
Kutch and Kurrachee Coasts	2	8
Bay of Bengal (two sheets)	5	0
Scinde and Kutch	2	8
Zanzibar Harbour	1	8
Mozambique Channel	2	8
Arracan Coast and Burmah	1	8
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MISCELLANEOUS.

A Set of Chromo-Lithographs of the celebrated Cartoons of Raphael in Hampton Court	20	0
Gillott's Swan Steel Pens, (per dozen)	3	0

WEDDING STATIONERY.

A fresh consignment of Wedding Envelopes, Paper, &c.

Bombay, 28th April 1870. CHESSON & WOODHALL.

FOR SALE.

NORTON'S PATENT ABYSSINIAN TUBE WELLS. For Sale by
17th November, 1869. REMINGTON & Co., Agents.

FOR SALE, at the METAL MART, Boree Bunder, PORTABLE STEAM ENGINES, from 6 to 12 horse power.

These Engines have been specially prepared by Messrs. Clayton & Shuttleworth for the districts, and are adapted for working Pumps, Circular Saw Benches, Mortar Mills, &c., and can be driven either off the fly wheel on one side or off the driving pulley on the other.

The Boilers having been made under careful superintendence, the Engines can be safely worked up to double their nominal horse power.

Prices and further particulars can be had on application.

W. NICOL & Co.

FOR SALE, at FRAMJEE NOWROJEE'S, Oldest Depôt of Indian Condiments.

Guava Jelly, 2 lbs. Pot
Mango do 2 do
Roselle do 2 do
Mango Marmalade do
Mango Fruit
Ripe Mango
Pineapple for Dessert
Mango Pickle
Lime Pickle
Cashmere Pickle
Mango Chutney.
Bengal do
Lucknow do
Madras do
Cashmere do
Curry Powder
Madras Powder
Curry Paste
Mulligatawny Paste
Tapp Sauce
Nepaul Pepper, &c., &c.

[illegible]
day on the 29th September last with machinery for

quire them for export.

Bombay, No. 9, Forbes Street.

JUST IMPORTED, ex GALATEA, a Fresh Batch of CHILDREN'S PERAMBULATORS.

HIRJEEBHOY RUSTOMJEE BAXTER begs to inform his patrons and the public the receipt of an Invoice of Children's double, single, and four-seated Perambulators with Hoods, they are neatly finished and of varied to prices.

THE PROPERTY OF AN ENGLISH GENTLEMAN.

A handsome stylish English built new Buggy, by Bennett and Botwood, of Ipswich.

THE PROPERTY OF AN OFFICER.

An English-built Buggy on C. Spring by Edwin Kesterton of Long Acre, with a black Australian horse, 7 off, believed to be sound, with a set best English harness, to be seen a day's before notice.

THE PROPERTY OF AN ENGLISH GENTLEMAN PROCEEDED TO EUROPE.

A strong serviceable second-hand plated mounted double Harness.

A second-hand serviceable Cab Pheaton for four, by Startin and Mackenzie, of London.

A new two-wheeled Bycicle.

A few second-hand serviceable Broughams, &c., &c., &c.

HIRJEEBHOY RUSTOMJEE BAXTER.

INSURANCES.

GUARDIAN FIRE & LIFE ASSURANCE COMPANY.—The undersigned are prepared to issue Policies against Fire on the usual terms.

SIR CHARLES FORBES & Co., Agents.

MANCHESTER FIRE ASSURANCE COMPANY.—ESTABLISHED 1824. CAPITAL £1,000,000.

INSURANCES may be EFFECTED on ALL CLASSES of PROPERTY through

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POLICIES opened on WAREHOUSES and SHOPS, MERCHANDISE, DWELLINGS, HOUSEHOLD FURNITURE, and other insurable property, in Bombay and the Mofussil, at current rates, by PEEL, CASSELS, & Co., Agents.

ALLIANCE BRITISH AND FOREIGN LIFE AND FIRE ASSURANCE COMPANY.—ESTABLISHED 1824.

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FIRE RISKS

Of an eligible character are accepted at minimum current rates.

LIFE DEPARTMENT.

The non-participating rates of Premium for European lives resident in India have been very materially reduced, and the undermentioned Agents are authorised to decide upon proposals submitted, to issue Policies, and to settle claims.

The Life Reserve Fund is over NINETY-FOUR LACS OF RUPEES (which is irrespective of and in addition to the paid-up Capital and the Fire Reserve Fund) being about 30 per cent of the sum assured under the Company's Life Policies, and besides this there is the guarantee of a subscribed Capital of not less than FIVE CRORES of RUPEES, coupled with the personal responsibility of a numerous body of wealthy Proprietors.

For detailed Prospectuses, Forms of Proposal, &c., apply to

REMINGTON & Co.,
Agents for the Presidency of Bombay.

THE EUROPEAN ASSURANCE SOCIETY.

EMPOWERED BY SPECIAL ACT OF PARLIAMENT.

FOR LIFE ASSURANCE AND THE GUARANTEE OF FIDELITY IN SITUATIONS OF TRUST.

CHIEF OFFICES.
17, WATERLOO PLACE, PALL MALL, LONDON.
BOARD OF DIRECTORS.

General Sir Frederick Smith, K.H., F.R.S., Chairman.
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J. T. G. Child, Esq., Manchester, Merchant.

INDIAN BRANCHES.
CALCUTTA and BOMBAY.

Agents at Madras (Messrs. Lecot & Co.), Ceylon (Messrs. Clark, Spence & Co.), Singapore (Messrs. A. L. Johnstone & Co.), and at all the principal Towns in India.

Secretary Indian Branches—J. L. Napier Hay, Esq.
Assistant Secretary—C. J. Wallis, Esq., F.S.S.
Medical Referee—Dr. W. G. Hunter.

Assurances effected, Policies issued, Premiums received, and Claims settled in India without reference to Home Office.

LIFE ASSURANCE.

Every description of this important business is transacted by the Society, at rates which will be found to be generally more moderate than those of any other Insurance Company in India.

SPECIAL NOTICE.—OFFICERS OF THE ARMY IN INDIA HAVE THE OPTION OF EFFECTING ASSURANCES AT CIVIL RATES OF PREMIUM.

FIDELITY ASSURANCE.

The European Assurance Society is the only Society in India and the Colonies specially empowered by the British Parliament to guarantee the Fidelity of, or become Surety for, Officers of Her Majesty's Naval, Military, and Civil Service, besides Managers, Secretaries, Accountants, Cashiers, Clerks and others holding situations of trust in Banks and public Companies, private Firms, &c.

FIDELITY AND LIFE ASSURANCE COMBINED.

This method, introduced by the Society, confers important advantages by the Reductions allowed in the Life Premiums to the extent of from 50 to 100 per cent. of the Guarantee premium.

AGENTS WANTED AT UP-COUNTRY STATIONS.

NORTH BRITISH and MERCANTILE INSURANCE COMPANY of EDINBURGH and LONDON.

ESTABLISHED 1809.

Incorporated by Royal Charter and Special Acts of Parliament.

PRESIDENT:
HIS GRACE THE DUKE OF ROXBURGHE, K.T.
VICE-PRESIDENTS:
HIS GRACE THE DUKE OF SUTHERLAND, K.G.
HIS GRACE THE DUKE OF ABERCORN, K.G.
THE RIGHT HON. LORD LAWRENCE, G.C.B. and K.S.I.

The DIRECTORS beg to intimate that, with the view of carrying on the LIFE BUSINESS of the Company in India, they have resolved upon ESTABLISHING a BRANCH OFFICE in CALCUTTA.

The principles upon which the Company conducts the Life Business combine the system of Mutual Assurance with the safety of a large Protecting Capital.

The President, Vice-Presidents, and Directors are all Shareholders of the Company.

LIFE AND ANNUITY DEPARTMENT.

The Security afforded by the Company to meet the obligations under its Life Policies consists of—

1. THE ACCUMULATED FUNDS, specially invested to meet the claims in these departments, amount ing as at 31st December 1868 to £2,112,450
2. THE PAID-CAPITAL of the Company 250,000
   In addition to which there is the unpaid Capital of £1,750,000
3. THE LIFE REVENUE, which for 1868 consisted of—
   Life Premiums £267,533
   Interest on Funds, &c. 93,210
   360,748

THE RATES of PREMIUM are moderate.

NINE-TENTHS of the WHOLE PROFITS in the Life Business are divided amongst the assured in the Participating Scale every FIVE YEARS.

THE NEXT DIVISION OF PROFITS WILL BE MADE AS AT 31st DECEMBER 1870.

ALL POLICIES ON THE PARTICIPATING SCALE OPENED ON OR BEFORE THAT DATE WILL SHARE IN THE FUND THEN TO BE DIVIDED, WHICH WILL CONSIST OF THE PROFITS MADE DURING THE PREVIOUS FIVE YEARS.

FIRE DEPARTMENT.

Paid-up Capital £250,000 0 0
Fire Reserve Fund £429,774 15 3
Fire Premium Reserve 168,476 7 9
.... 598,251 3 0
Total Accumulated Funds, 31st Dec. 1869 .... 3,091,910 15 10
Annual Income, from Fire, Life, & Investments 901,567 0 0

Prospectuses, containing Tables of Rates and Conditions of Assurance, Forms of Proposal, and every information, may be obtained at the Company's Office, 15, Chowringhee Road, Calcutta, or from

W NICOL & Co.,
Agents for the Company in Bombay.

Bombay, 2nd May 1870.

GOLD MEDAL, BROACH EXHIBITION.

KEYLESS WATCHES, Gold and Silver, of every description

SILVER HUNTERS, warranted for 2 years. Price Rs. 50.

FAVRE, LEUBA, & Co.

OFFICE CLOCKS, Patent Lever, Rs. 25.

FAVRE, LEUBA, & Co.

MARBLE and ALABASTER CLOCKS, a great variety in stock. FAVRE, LEUBA. & Co.

MUSICAL BOXES, from Rs. 10 to Rs. 500.

FAVRE, LEUBA, & Co.

JUST RECEIVED an excellent assortment of GOLD KEYLESS REPEATERS, repeating the Hours, Half Hours, Quarters and Minutes.

FAVRE, LEUBA, & Co.

HOUSES, &c., TO LET.

OFFICE TO LET, the COMMODIOUS PREMISES situated at 25 Church Gate Street, about to be vacated by the Chief Engineer's Department, G. I. P. Railway Company. Apply to WALLACE & Co.

MALABAR HILL.—TO BE LET, from the 25th instant, the BUNGALOW now occupied by Edward Bigg, Esq. Rent moderate. For particulars apply to Messrs EDWARD BIGG & Co., Apollo Street.

TO BE LET, with immediate possession on Malabar Hill, the Commodious Bungalow, MALABAR CASTLE. For particulars apply to

SIR CHARLES FORBES & Co.

Bombay, 23rd April 1870.

TO LET, the COMMODIOUS PREMISES situated at No. 6 Apollo Street, formerly in the occupation of Messrs. Acland, Prentis, and Bishop, Solicitors. For particulars apply to RUTTONJEE BOMANJEE & Co., No. 4 Rampart Row.

NOTICES.

H. R. H. the DUKE of EDINBURGH.—A fine PORTRAIT of H. R. H. the DUKE of EDINBURGH on toned India paper engraved by WILLIAM HOLL after A. DE SALOME.

The original picture was exhibited in the Royal Academy of London, and was engraved by Royal command; it is the only

which I now do. I order the complainant to pay as

that they are the ONLY ones sent to India for sale.

Size of Picture 22 inches by 16 inches. They can be had either framed or unframed.

SOUNDY AND Co.

BYCULLA IRON WORKS.

RICHARDSON AND ROBSONS
IRON AND BRASS FOUNDERS,
SMITHS ENGINEERS,
AND
COMMISSION AGENTS,
MANUFACTURERS OF
COTTON PRESSES, GIRDERS, BOILERS,
PUMPS, TANK
IRON GATES AND RAILINGS, &c., &c.

MRS. LAKE'S
MILLINERY ESTABLISHMENT,
UXBRIDGE HOUSE,
7, CLARE ROAD, BYCULLA, BOMBAY.

EVERY DESCRIPTION of MILLINERY on HAND, kept up by supplies received OVERLAND.

A large assortment of Children's DRESSES, PELISSES, CLOAKS, HATS, HOODS, SOCKS, &c., always in Stock.

WEDDING and MOURNING ORDERS carefully attended to.

LADIES' OWN MATERIALS made up.

ORDERS FROM OUT-STATIONS MUST BE ACCOMPANIED BY REMITTANCES OR REFERENCE FOR PAYMENT IN BOMBAY.

MEDICINE CHESTS, in great variety and very complete.

Kemp's "MEDICINE CHEST COMPANION," written expressly for them.

D. S. KEMP & Co.,
BOMBAY AND POONA.

RHEUMATISM may be quickly relieved by wearing SCHMIDT'S FOREST WOOL,

A balsamic fibre prepared from the leaves of the Maritime Pine.

Undervests	each	Rs. 8 0
Socks	per pair	" 3 0
Forest Wool in Wadding	per oz.	" 1 8

D. S. KEMP & Co.

5 Elphinstone Circle, Bombay.

INFALLIBLE REMEDY
FOR
INDIAN RINGWORM OR DHADUR.
(See "Times of India," 9th September 1868.)
GOA POWDER.
MENTIONED IN THE NEW INDIAN PHARMACOPŒA,
(but with an erroneous reference as to its composition.)

No medicine has done more to assuage suffering in this country; all classes, European and Native, can now testify to its value.

Goa Powder .... 12 as. per phial.
Solution of Goa Powder (Liquor Acide Salcrubici) .... 12 as. "

A liberal discount to the trade and to charitable institutions.

Bombay, 30th January 1869. D. S. KEMP & Co.

SACCHARO-CHIRETTION. The active principal of the Herb CHIRETTA, preserved by combination with sugar.

MESSRS. D. S. KEMP & Co. have now made arrangements for the preparation of this remedy on a large scale. It was originally prepared by D. S. Kemp in 1836, by a process of his contrivance; and at his request was subjected to extensive trial both in Government Hospitals and private practice; the result being that it was recognised as the best preparation of Chiretta extant, and an efficient substitute for Quinine.

As a TONIC, Saccharo-Chirettine promotes the appetite and assists digestion, strengthens the stomach, obviates flatulency, and diminishes the tendency to acidity. It is particularly beneficial where there is a disposition to gout. As a general Tonic in feebleness and debility of the whole system, especially of the muscles, it is not excelled by any remedy, producing marked effects after a few doses.

As an ANTIPERIODIC in Intermittent Fever, when taken between the paroxysms, it mitigates or prevents a recurrence of the attack.

It acts as an ANTHELMINTIC by strengthening the coats of the intestines, improving the general health, and expelling the Worms, without producing any irritating effects.

Per lb. Rs. 14. Per bottle Rs. 1-8.

D. S. KEMP & Co.,
CHEMISTS TO H. E. THE GOVERNOR,
BOMBAY AND POONA.

JOHN NEUBERG.
GENERAL MERCHANT,
COMMISSION AND TRANSIT AGENCY, BOMBAY,

Is prepared to undertake orders for Goods of every description from ENGLAND, FRANCE or GERMANY on the most advantageous Terms, at the same time securing as liberal an arrangement for transit charges, &c., as obtainable.

Mr. Neuberg being about to proceed to Europe will, for the present, personally select the Goods ordered through him, and he trusts that Dealers, large Establishments, Regimental Messes, Clubs and private persons will take advantage of this opportunity and favour him with their Orders.

TRANSIT AGENCY.—Mr. N will undertake the receiving and forwarding of any kind of Goods, Packages or Parcels, to and from Europe, with strict attention to the instructions and interests of his Constituents.

Mr. N. will be happy to give prompt compliance to all orders entrusted to him by his Constituents in the Mofussil for every description of articles, Oilmanstores, Wines, &c., &c.

Occasional Advertisements will indicate the Goods in stock, and such other articles not having on hand he will procure them in the market at the lowest possible rate with due regard to quality.

Orders to be accompanied with Remittances or reference for payment.

5 Meadow Street, Fort. J. NEUBERG.

HUGHES' AND KIMBER'S

New list of Printer's and Binder's Materials and Tools, to be had on application to

JOHN NEUBERG,
Sole Agent, Bombay.

NOTICE.—I have THIS DAY authorized MR. WILLIAM JOHN ESSAI to SIGN for me per PROCURATION.

Bombay, 2nd May 1870. J. NEUBERG.

METAL MART, BOREE BUNDER.—JUST LANDED, DOUBLE BARREL LIFT PUMPS, worked by hand, 8 inches bore, 14 inches stroke, on malleable iron wheels, having ball joint where the suction pipe joins the table, and leather hose pipe 6 feet long 5½" diameter for the discharge, with 24 feet malleable iron suction pipe in 4 lengths with flanged joints.

Galvanised Iron Hand Pumps, on tripod stands, with 20 feet of Suction Hose.

One 8 Horse Power Horizontal Steam Pump, by Messrs. Shand and Mason, London, with Boiler and Fittings complete.

One Treble Action Pump, suitable for deep wells, and may be worked by hand or bullock power.

Gwynnes' Centrifugal Pumps, 4, 7, 8, & 10 inch, with 24 feet of Wrought Iron Piping and Bend to each.

One Portable Steam Crane, complete, to lift 5 Tons, by J. Taylor & Co., Liverpool.

Two High Pressure Horizontal Steam Engines, each 12 Horse Power nominal, with Boilers and Mountings complete.

Hand Fire Engines, by Messrs. Shand and Mason, London, with Suction and Delivery Hose, complete.

Galvanised Corrugated Sheet Iron, in Sheets 6, 7, and 8 feet long, 16, 18, 20, and 24 Gauge.

Galvanised Iron Ridging and Fixings.

A few Wrought Iron Plate Girders, 33 feet long, 24 inch deep, weighing about 1 cwt. per lineal foot.

Crab Winches, Galvanised Blocks, Chain, Duplex Punches. Cast, Wrought Galvanised Iron and Lead Piping.

Bar, Angle, Tee, Plate and Sheet Iron, Cast, Shear and Blister Steel, Bolts and Nuts; also a quantity of untapped Nuts of izes (Machine made.)

Pickaxes, Hoes, Nails, &c.
A large assortment of Hammers.
Plain Sheet and Perforated Zinc.
Whitworth's Taps and Dies.
Fire Brick and Clay.
Suction and Leather Delivery Hose.
Beams and Scales and Weights.

A few Coal Skips suitable for weighing Coal on board ships.

Estimates given for all description of Ironwork and Machinery on application. W. NICOL & Co.

18th March 1870.

PURE AERATED WATERS,
MANUFACTURED AND SUPPLIED,
WHOLESALE AND RETAIL,
BY
TREACHER & Co., LIMITED.

SPECIAL ATTENTION IS GIVEN TO THE PURIFICATION OF THE WATER EMPLOYED, WHEREBY THE SUPERIORITY OF THE COMPANY'S PREPARATIONS IS MAINTAINED.

SODA WATER AND POTASH WATER.

TONIC or QUININE WATER.—The numerous imitations of this refreshing and invigorating water testify to the appreciation in which it is held by the public.

SELTZER WATER, from an analysis of the German Spa Waters.

LEMONADE AND GINGERADE.

AERATED WATERS FOR MEDICINAL USE.

PURE AERATED WATER.
SODA WATER, 15 grs. (Liq. Sodæ Effervescens B.)
POTASH, 15 grs. (Liq. Potassæ Effervescens P.B.)
CITRATE OF POTASH, 30 grs.
AMMONIA, 10 grs.
LITHIA, 5 grs. (Liq. Lithiæ Effervescens P.B.)
LITHIA POTASH.
LITHIA AMMONIA, &c.

N.B.—AERATED WATERS when received should be at once unpacked and the bottles laid on their sides, to ensure the liquid covering the Corks, with a layer of dry straw between. If this necessary precaution be not attended to, the contents are liable to leakage and deterioration.

TREACHER & Co. (Limited),
CHEMISTS,
BOMBAY (FORT & BYCULLA,) & POONA!

NOTICES.

JERUSALEM TIFFIN AND BILLIARD ROOMS. Corner of Forbes Street and Rampart Row, Fort. The PROPRIETORS wish to call the attention of the PUBLIC to the above Rooms. A Large, Cool, and Airy Tiffin Room; a Reading Room, with all the Latest News; a splendid Billiard Table; and the only European House in the Fort.

Tiffin at 2 P.M. Chops and Steaks always ready.

N. B.—Wines and Spirits of the best quality.

DIVAN EXCHANGE, having been newly RE-FITTED and RE-OPENED under European Management, and having engaged a FRENCH COOK specially to prepare Hot Tiffins, Pastry (both French and English), Ices, Sweetmeats and delicacies of all descriptions, is now ready to give its patrons every kind of Refreshment in first class style.

And has also the
FINEST BILLIARD SALOON IN BOMBAY.

No. 5 Apollo Street.

ALEXANDRA HOTEL, MATHERAN.—MR. J. C. PINTO, the Proprietor of the ALEXANDRA HOTEL, begs to announce to the Ladies and Gentlemen that he has resumed the management of the above Hotel, which is so well known for its excellent accommodation. There are besides three separate Bungalows attached to the Hotel which are very commodious for Ladies and Gentlemen. Superior articles are always supplied at moderate rates, and great care is taken for the comfort of the Visitors.

ICES! ICES!! ICES!!!

JEWANJEE'S EXCHANGE.

amount realized, they sued for the remainder due

arranged to have Superior ICE CREAMS and WATER ICE always ready at their Tiffin Rooms, at the corner of Meadow Street and Hummum Street, at 4 Annas a Glass

JEWANJEE'S EXCHANGE
(By JEWANJEE & Co., Proprietors Byculla Hotel)

Messrs. JEWANJEE & Co. beg to intimate that their FIRST CLASS TIFFIN and BILLIARD ROOMS in the commodious premises at the corner of Meadow Street and Hummum Street are open daily, and that Hot-chops, Steaks, and Oysters, &c., &c., are served up in a superior style, at a minute's notice.

The Billiard Room and ordinary Tiffin Room are on the ground floor, and on the first flat there are half a dozen nicely fitted up private rooms for tiffins.

A First-class selection of WINES, SPIRITS, and BEER, &c.

JEWANJEE & Co.

THE CHOWK HOTEL, MATHERAN.

Messrs. JEEWANJEE & Co., the Proprietors of the CHOWK HOTEL, MATHERAN, in thanking Visitors for the very liberal patronage extended to the Hotel throughout last season, beg to intimate that they have now RE-OPENED the Hotel.

The Chowk Hotel is the highest bungalow on the hill, and is therefore well exposed to the breeze. There is a large Verandah, from which the view is very pleasing, and also an excellent Billiard Table. Attached to the Hotel is a fine range of Bedrooms, and the furnishing and thorough cleanliness maintained will, the Proprietors hope, continue to secure the comfort of Visitors and afford satisfaction. Care is taken to keep on stock a good supply of Wines, Spirits, &c., of the first quality.

Terms as before, Rs. 6 per day.

TOBACCO.
THOMAS BEAR'S PREPARED TOBACCOS.
VIRGINIA, BIRD'S-EYE, SHAG, LATAKIAH, &c.
Trade Mark—The Elephant.

Sold by Chemists and Store-keepers throughout the world.

N.B.—Ask for BEAR'S TOBACCOS, and see that you get them.

Manufactory—BOROUGH, LONDON.

*** Price Lists Post Free.

AGENTS.—BOMBAY: Messrs. EWART, LATHAM & Co.

WHITMORE'S COMPOUND LINIMENT OF ARNICA.—A Specific for the cure of Rheumatism, Lumbago, Sciatica, Sprains, Contusions, Weakness of the Joints, Chilblains, &c. It is also an excellent remedy as a stimulating application to the surface of the Chest and Back in Bronchitis, Inflammation of the Lungs, Pulmonary Consumption, and Hooping Cough. When the Liver is inactive, rubbed over it, its stimulating properties have a beneficial effect, and in all cases where counter-irritation is desirable, it will be found invaluable. In bottles, small, medium and large.

WILKINSON'S BRONCHIO-THORACIC LOZENGES.

Prepared from the receipt of an eminent Physician, and experience has fully justified their recommendation as the most speedy remedy in Irritation of the Throat, Catarrhal Coughs, Bronchitis, Incipient Consumption, Spitting of Blood, &c., &c. To public speakers and vocalists they will be found invaluable, as they impart a clear and beautiful tone to the voice. Free from any preparation of Opium, and of an agreeable taste, they are applicable to all.

WHITMORE'S STOMACHIC AND LIVER PILLS.

No Pill is so efficacious in promoting Digestion, strengthening the Stomach, correcting Acidity, preventing or removing Headache, Giddiness, &c. arising from a Costive Habit, Debilitated Stomach, or Torpid Liver. In bottles, small, medium and large.

They require no change of diet, and those of the most delicate constitution may take them with safety.

Taken as an adjunct with Wilkinson's Sarsaparilla with the greatest success.

Prepared only by Thomas Wilkinson, 270, Regent Street, London.

BOMBAY:—

Wholesale and Retail Agents, Treacher & Co., Limited, Medical Hall, Byculla and Fort, Poona.

And of the principal Firms in India and the Colonies.

SALES BY AUCTION.

DINSHAW HORMUSJEE & Co., NOS. 12 AND 13, APOLLO STREET.

A LARGE SALE of GREY, BLEACHED and PRINTED GOODS, &c.

Messrs. Dinshaw Hormusjee and Co. will sell by public auction, under instructions from Messrs. W. and A. Graham and Co., on Friday, the 6th instant, at 2 o'clock P. M., in their godown in Graham's Buildings, Fort:—

Cases of grey bleached and coloured sarries, grey and bleached woven bordered dhoties, bleached printed bordered dhoties, Turkey red plain and printed goods, printed muslins, printed handkerchiefs, and Madras handkerchiefs, soosee cloth, &c., &c.

DINSHAW HORMUSJEE & Co.

Bombay, 4th May 1870.

AUCTION SALE of valuable LANDED PROPERTY in AGIARY LANE, near General Assembly's Institution.—On SATURDAY, the 7th May, at 4 P.M., Messrs. HEERALALL & Co. will sell by PUBLIC AUCTION, on the premises, all that piece or parcel of Fazendaree LAND or GROUND, with the messuage, tenement, and an upper-storied dwelling-house, with out-houses attached thereto, situate, lying and being outside the Fort of Bombay in Agiary Lane. The same is conveniently built for the residence of either European or Native Families, and is assessed by the Collector of Assessment under No. 75, containing by admeasurement 223 square yards or thereabouts and bounded as follows:—On or towards the east by the public passage, on or towards the west and north by the property of the Church of N. S. de Esperanga, on or towards the south by the property of Motechall Hurgovun.

For further particulars apply at the office of the undersigned, No. 9, Hummum Street, Fort.

Messrs. Heeralall & Co. recommends the above to the notice of Estate Holders as one conveniently built in a handsome style with good materials.

The property will be on view, from this day.

HEERALALL & Co.

Bombay, 4th May 1870.

CRAWFORD and COMPANY, 3, MARINE STREET, BOMBAY.

SALE OF TIMBER.

On Saturday, the 7th instant, at 3 P. M., Messrs. Crawford and Co. will sell by public auction, on the Tank Bunder:—

150 superior teak squares.

USUAL AUCTION SALE.

On Monday, the 9th May, Messrs. Crawford and Co. will sell by public auction, at their rooms:—

10 bales grey shirtings
7 ditto madapollams
5 cases prints
200 cwt. very superior prints, 28 lbs. tins blue, black, green, red, yellow, and white lead

GRAND SALE OF DIAMONDS AND EMERALDS.

On Tuesday, the 17th May, Messrs. Crawford and Co. will submit to Auction Sale, at the offices of Messrs. Volkart Brothers, Meadow Street, opposite to the late shop of J. and W. Watson and Co., now known as "Jewanjee's Exchange," the sale commencing at 3 P.M., a large assortment of loose diamonds of all sizes and of various qualities, consisting of brilliant, rose, and table diamonds.

These will be put up in small parcels to suit the requirements of purchasers, and the whole will be laid out in the above premises for inspection some days before the day of sale.

There will also be for sale several valuable Bracelets set with brilliants, rubies and emeralds, and several other valuable ornaments such as earrings, &c., set with brilliants, rubies, and emeralds; some of the above are of immense value.

N.B.—A deposit of 15 per cent. will be required from each purchaser, on the cost of each lot, upon same being knocked down. All further particulars as to terms of sale, &c., will be made known at the time of sale, or previously by application to the undersigned.

Bombay, 4th May 1870. CRAWFORD & Co.

NUSSERWANJEE, CULLIANDASS & Co.

WEEKLY SALE.

This day, Wednesday, the 4th instant, Messrs. Nusserwanjee, Culliandass and Co. will sell by public auction, at 1 o'clock P.M., at their rooms, Medow Street, No. 30, opposite the late premises of the Bank of Bombay:—

10 cases superior white dorias.
5 ditto lappets.
15 ditto T. red prints.
2 ditto twill merinoes.
2 ditto cotton check.
1 ditto morias.
1 ditto furniture chintz.
2 ditto superior porcelain and gilt kerosine table lamps with chimneys.
1 ditto eau de lavande.
1 ditto eau de cologne.
1 ditto patent albums.
100 boxes table candles of 14 oz.
25 casks cement.
10 cases superior French butter in tins and bottles.
2 cases gentlemen's and ladies' saddles.
4 ditto magenta color.
10 crates earthenware.
3 cases guns and pistols.
No. 5—1 case 339 balls white and yellow twine
842 balls red and white do.
352 balls blue and do. do. all 507 lbs.
No. 6—1 case [illegible] balls yellow and white
[illegible] balls red and do.
[illegible] balls blue and do. do. all 487 lbs
3 cases quart Maagbitter, 2 cases pint Maagbitter
3 ditto Anisette, 2 do. Anisette
3 ditto Kirschwasser, 2 do. Kirschwasser
1 case quart Curacoa

On account of Abdool Hoosain Lookmanjee, by order of Cassum Abdool Rahiman:—

6 cases foolscap papers, 9-10 to 50 reams.

AUCTION SALE OF VALUABLE LANDED PROPERTY.

To-morrow Thursday, the 5th inst., Messrs. Nusserwanjee, Culliandass and Co. will sell by public auction, at the premises, at 4 o'clock P.M., by order of the mortgagee, on account and risk of Shaw Mahomed bin Bapoobhoy and Raj Mahomed bin Bapoobhoy, the mortgagers.

All that piece or parcel of land or Government ground, together with the messuage, tenement, or dwelling-house, erected, built, and standing thereon, situate, lying, and being without the Fort of Bombay, fronting on the west side of Old Bengallpoora Street in the sub-district of Mandvee, and formerly were in the occupation of Shaw Mahomed, Shaic Mahomed, and Mahabool Raheman, and are now occupied by the said Shaw Mahomed bin Bapoobhoy, and Raj Mahomed bin Bapoobhoy and their tenants, registered in the books of the Collector of Land Revenue under No. 1,419, assessed by the Municipal Commissioner under No. 25, containing by admeasurement 186 square yards, and 15 feet in breadth, and 82 feet in length, be the same little more or less, and bounded as follows, that is to say, on the east by the sweeper's passage, on the west by the said Old Bengallpoora Street, on the north by the house of Rusool and Hussonbhoy, and on the south by the house of Cubeer Mahomed Nalbund.

HOLLOWAY'S OINTMENT AND PILLS.—Ever Useful.—The afflicted by illness should look their diseases fully in the face and at once seek a remedy for them. A short search will convince the most sceptical that these noble medicaments have afforded ease, comfort, and oftentimes complete recovery, to the most tortured sufferers. The Ointment will cure all descriptions of sores, wounds, bad-legs, sprains, eruptions, erysipelas, rheumatism, gout, and skin affections. The Pills never fail in correcting and strengthening the stomach, and in restoring a deranged liver to a wholesome condition, in rousing torpid kidneys to increase their secretion and in re-establishing the natural healthy activity of the bowels. Holloway's are the remedies for complaints of all classes of society.

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